



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James Corgel
DOCKET NO.: 21-38716.001-R-1 through 21-38716.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Corgel, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-38716.001-R-1	14-32-215-007-0000	9,375	0	\$9,375
21-38716.002-R-1	14-32-215-008-0000	37,500	90,453	\$127,953

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of two parcels improved with a 2-story dwelling that has 2,267 square feet of living area and masonry construction. The dwelling is approximately 129 years old and features a basement with finished area, central air conditioning and two fireplaces. The property has an approximately 3,750 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 2,212 to 2,976 square feet of land area and are improved with class 2-06 dwellings of masonry exterior construction ranging in size from 2,450 to 2,690 square feet of living area and are 123 or

133 years old. Each comparable has a basement,¹ central air conditioning and a 1-car or a 2-car garage. Two dwellings each have one fireplace. The properties sold from June 2019 to May 2021 for prices ranging from \$1,050,000 to \$1,215,000 or from \$408.92 to \$495.92 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total combined assessment be reduced to \$99,260 which reflects a market value of \$992,600 or \$437.85 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$137,328. The subject's assessment reflects a market value of \$1,373,280 or \$605.77 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 3,000 to 3,220 square feet of land area and are improved with 2-story or 3-story class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,803 to 4,020 square feet of living area. The homes range in age from 133 to 138 years old. Each comparable has a basement, with two having finished area. Three dwellings have central air conditioning, three properties have one or two fireplaces and each comparable has a 2-car garage. The comparables sold in November and December 2021 for prices ranging from \$1,550,000 to \$3,314,286 or from \$424.19 to \$824.45 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 and #4 which sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record. The Board gives less weight to board of review comparables #1, #2 and #4 which differ from the subject in design and/or dwelling size.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 along with board of review comparable #3 which are generally similar to the subject in location, age, classification and dwelling size. However, each of these has a garage amenity and a larger

¹ The appellant failed to disclose if the comparables have finished or unfinished basements.

dwelling size when compared to the subject suggesting downward adjustments are needed for these differences with the subject. Furthermore, these properties present varying degrees of similarity to the subject in basement amenities, suggesting additional adjustments may be needed to make these best comparables more equivalent to the subject. These best comparables sold from January 2020 to December 2021 for prices ranging from \$1,050,000 to \$2,200,000 or from \$417.50 to \$784.87 per square foot of living area, land included. The subject's market value of \$1,373,280 or \$605.77 per square foot of living area, land included falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

May 20, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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