



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

APPELLANT: Paul McCarthy
DOCKET NO.: 21-38725.001-R-1 through 21-38725.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Paul McCarthy, the appellant(s), 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
21-38725.001-R-1	17-04-209-003-0000	35,050	64,950	\$100,000
21-38725.002-R-1	17-04-209-035-0000	11,675	90	\$11,765

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 an approximately 96-year-old, two-story, single-family dwelling of masonry construction with 1,933 square feet of living area. The subject consists of two parcels of land each with its own Property Index Number (PIN). Features of the home include a full unfinished basement, central air conditioning, and a fireplace. The property's site is two parcels with 1,402 square feet of land located in Chicago, North Chicago Township, Cook County¹. The subject is classified as a Class 2-10 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 class 2-10 sales comparable properties with varying

¹ The improvement sits on the parcel identified with PIN # 17-04-209-003-0000.

degrees of similarity to the subject. The appellant did not report the exact proximity of the suggested comparable properties to the subject but disclosed that they had the same neighborhood code as the subject. The comparable properties are described as single-family dwellings of masonry construction. They ranged in age from 128 to 137 years and in size from 2,109 to 2,880 square feet of building area. They sold from March 2019 to May 2020 for prices ranging from \$476.61 to \$525.17 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment for PIN ending in -003 to \$86,642².

The appellant provided evidence in the form of a board of review decision that showed the total assessment for PIN 17-04-209-003-0000 to be \$100,000 and the total assessment for PIN 17-04-209-035-0000 to be \$11,765 for a total for both PINs of \$111,765. The subject's assessment reflects a market value of \$1,117,650 or \$578.19 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,000 for PIN 17-04-209-003-0000.

In support of its contention of the correct assessment the board of review submitted information on four sales comparable properties that are located either in the same subarea or within a block of the subject and are improved with a two-story, single-family dwelling of masonry construction. The improvements ranged; in age between 123 and 137 years and in size from 1,410 to 2,109 square feet of living area. They sold from November 2019 to August 2021 for prices ranging from \$521.57 to \$780.14 per square foot of living area, land included. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer asserted that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

The parties submitted six class 2-10 sales comparable properties for the Board's consideration in determining market value. The Board concludes that the best evidence of the subject's market value board of review's comparable properties #1 and #4. Like the subject property, these comparable properties are two-story, single-family dwellings of masonry construction with full unfinished basements, central air conditioning and have similar living area square footage as the subject property. They are both located within a block as the subject property. They sold

² The total amount for both PINs based on appellant's request for a reduction for PIN ending in -003 of \$86,642 and the total assessment for PIN ending in -035 of \$11,765 is \$98,407.

between November 2019 and May 2021 for prices ranging from \$573.16 to \$756.20 per square foot of living area, land included in the sale price.

The subject's assessment reflects a reflects a market value of \$1,117,650 or \$578.19 per square foot of living area, including land, which is within the range established by the best comparable properties in the record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is supported. Accordingly, the Board determines that the appellant has not established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis is not justified.

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: July 15, 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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