



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

APPELLANT: Robert Hartemayer
DOCKET NO.: 21-38729.001-R-1
PARCEL NO.: 14-33-408-035-0000

The parties of record before the Property Tax Appeal Board are Robert Hartemayer, 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 a reduction 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:

LAND: \$19,025
IMPR.: \$54,431
TOTAL: \$73,456

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 a two-story dwelling of masonry exterior construction with 1,378 square feet of living area. The dwelling is approximately 142 years old. The home features a full unfinished basement and one full bathroom. The property has a 1,522 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-10 property, old style row house or town home, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject, and where one comparable is located on the same street and block as the subject property. The comparables are improved with dwellings of masonry exterior construction

ranging in size from 1,378 to 1,503 square feet of living area. The dwellings are 142 or 143 years old. The comparables each have a full basement. No data was provided by the appellant concerning finished basement area. Each comparable reportedly has central air conditioning and one full bathroom. Two comparables each have an additional half bathroom and three comparables each have one or two fireplaces. The appellant did not disclose whether or not the comparables have a garage. The comparables have improvement assessments that range from \$54,575 to \$57,413 or from \$38.20 to \$39.71 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,000. The subject property has an improvement assessment of \$56,975 or \$41.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located within the same block and street as the subject or approximately ¼ of a mile from the subject property. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 1,260 to 1,500 square feet of living area. The dwellings are from 96 to 143 years old. One comparable has a concrete slab foundation and three comparables each have a full basement, two of which have finished area. Each comparable has two full bathrooms and one comparable has an additional half bathroom. Two comparables each have central air conditioning and either one or two fireplaces. Comparable #3 has a two-car garage. Comparable #2 reportedly has other improvements but the board of review did not provide a description of these improvements. The comparables have improvement assessments that range from \$43,163 to \$62,169 or from \$31.14 to \$45.83 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable properties for the Board's consideration. The Board has given less weight to board of review comparable #4, which differs from the subject dwelling in age, and it has a dissimilar concrete slab foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparables, along with board of review comparables #1, #2 and #3, which are overall more similar to the subject in location, dwelling size and age. However, the Board finds six of the seven comparables are superior to the subject in that they have central air conditioning, unlike the subject. Additionally,

five comparables have a greater number of bathrooms and/or five comparables have a greater number of fireplaces and one comparable has a garage, when compared to the subject. These differences suggest downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$43,163 to \$62,129 or from \$31.14 to \$41.45 per square foot of living area. The subject's improvement assessment of \$56,975 or \$41.35 per square foot of living area falls at the upper end of the range established by the best comparables in the record, which appears to be excessive given the subject dwelling has no central air conditioning, no fireplace, no garage and only 1 bathroom. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's improvement assessment is 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

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: _____

March 18, 2025

Clerk of the Property Tax Appeal Board

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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