



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

APPELLANT: Joseph Harzich
DOCKET NO.: 21-38740.001-R-1
PARCEL NO.: 17-28-400-050-0000

The parties of record before the Property Tax Appeal Board are Joseph Harzich, the appellant, by Robert Rosenfeld, attorney-at-law 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: \$11,990
IMPR.: \$47,325
TOTAL: \$59,315

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 is improved with a two-story multi-family building of masonry exterior that contains 3,517 square feet of building area. The building is approximately 28 years old. Features of the building include a full basement with an apartment, central air conditioning, and three bathrooms. The property has a 2,725 square foot site located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-11 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 composed of class 2-11 properties improved with buildings of masonry exterior construction that range in size from 3,249 to 3,769 square feet of building area. The buildings range in age from 28 to 30 years old. Each property has a full basement and central air conditioning. The comparables have three full bathrooms and

two comparables have two additional ½ bathrooms. Three comparables have two-car garages. These properties have sites ranging in size from 3,000 to 3,141 square feet of land area and have the same assessment neighborhood code as the subject property. These properties sold from November 2019 to November 2020 for prices ranging from \$557,000 to \$650,000 or from \$159.08 to \$180.66 per square foot of building area, land included. The appellant requested the subject's total assessment be reduced to \$59,315.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,961. The subject's assessment reflects a market value of \$669,610 or \$190.39 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$54,971 or \$15.63 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on two comparables composed of class 2-11 properties improved with three story buildings of masonry exterior construction that have 3,732 and 4,555 square feet of building area and are 133 and 130 years old, respectively. One comparable has a full unfinished basement, one comparable has a slab foundation, and one comparable has central air conditioning. The comparables have 3 or 4 bathrooms and a 1-car or a 2-car garage. The properties have the same assessment neighborhood code as the subject. The comparables have total assessments of \$71,799 and \$76,000 with improvement assessments of \$57,814 and \$68,740 or \$15.49 and \$15.09 per square foot of building area, respectively. Neither comparable has any sales information.

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 proved 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The appellant's comparables are similar to the subject in classification code, neighborhood code, land area, exterior construction, building size, age and various features. These comparables sold for prices ranging from \$557,000 to \$650,000 or from \$159.08 to \$180.66 per square foot of building area, including land. The subject's assessment reflects a market value of \$669,610 or \$190.39 per square foot of building area, including land, which is above the range established by the only comparable sales in this record. The Board gives little weight to the assessment equity analysis presented by the board of review as this does not address the appellant's overvaluation argument. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: _____

June 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joseph Harzich, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602