



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

APPELLANT: Blue Chair Capital, LLC
DOCKET NO.: 21-38782.001-R-1
PARCEL NO.: 25-08-113-030-0000

The parties of record before the Property Tax Appeal Board are Blue Chair Capital, LLC, 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 **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:

LAND: \$3,112
IMPR.: \$10,887
TOTAL: \$13,999

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 1.5-story dwelling of frame and masonry exterior construction with 1,696 square feet of living area. The dwelling is approximately 94 years old. Features of the home include a full unfinished basement and one bathroom. The property has a 4,150 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-03 properties of frame construction that range in size from 1,297 to 1,484 square feet of living area. The homes range in age from 95 to 119 years old. Each comparable has a full basement

and 1 or 1½ bathrooms.¹ The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$3,888 to \$4,656 or from \$3.00 to \$3.24 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$5,258.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,999. The subject property has an improvement assessment of \$10,887 or \$6.42 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 composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of frame, stucco, masonry, or frame and masonry exterior construction that range in size from 1,632 to 1,695 square feet of living area. The homes range in age from 72 to 103 years old. Three comparables have a full basement with one having a formal recreation room and one has a slab foundation. The comparables have one or two bathrooms, one comparable has central air conditioning, and two comparables have a 2-car garage. These properties have the same neighborhood code as the subject property and are located approximately ¼ of a mile from the subject. The improvement assessments range from \$11,906 to \$14,093 or from \$7.30 to \$8.60 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are equal or higher than the subject, which supports the 2021 assessed value as equitable.

Conclusion of Law

The appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains information on eight comparables with the same classification code and neighborhood code as the subject property that were submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables due to differences from the subject dwelling in size being from approximately 13% to 24% smaller than the subject home. The Board gives less weight to board of review comparable #2 due to differences from the subject in age, design and foundation. The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4, which are similar to the subject in age, style, and size. Each comparable would require downward adjustments due to superior features from the subject such as an additional bathroom, finished basement area, central air conditioning, and/or a 2-car garage. These three comparables have improvement assessments that range from \$11,906 to \$14,093 or from \$7.30 to \$8.60 per square foot of living area. The subject's improvement assessment of \$10,887 or \$6.42 per square foot of living area

¹ In the grid analysis the appellant indicated the subject and the comparables have central air conditioning, however, in Section III of the appeal the appellant indicated the subject did not have central air conditioning. The board of review indicated the subject did not have central air conditioning.

falls below the range established by the best comparables in this record, which is appropriate given the differing features. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: _____

February 18, 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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