



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

APPELLANT: Elnora McDaniel
DOCKET NO.: 21-38786.001-R-1 through 21-38786.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elnora McDaniel, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-38786.001-R-1	25-17-418-012-0000	729	1,302	\$2,031
21-38786.002-R-1	25-17-418-013-0000	2,835	13,830	\$16,665
21-38786.003-R-1	25-17-418-014-0000	486	1,139	\$1,625

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 three adjacent parcels improved with a two-story mixed-use commercial/residential building of masonry construction with 6,117 square feet of building area. The building is approximately 58 years old. Features of the building include a slab foundation, central air conditioning, and five bathrooms. The property has a combined 5,400 square feet of land area located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-12 properties of masonry construction that range in size from 6,204 to 6,874 square feet of building area. The buildings range in age from 103 to 116 years

old. Each comparable has a partial basement and central air conditioning. The comparables have four or six full bathrooms and three comparables have an additional one or two half bathrooms. The comparables have different neighborhood codes than the subject property. These properties have improvement assessments ranging from \$7,051 to \$9,393 or from \$1.14 to \$1.37 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$10,845.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessments for the subject of \$26,449. The subject property has a combined improvement assessment of \$22,449 or \$3.67 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 2-12 properties improved with two-story buildings of frame or masonry construction that range in size from 2,231 to 3,770 square feet of building area. The buildings range in age from 61 to 130 years old. Three comparables have a partial unfinished basement and one comparable has a slab foundation. The comparables have one, two or three full bathrooms and three comparables have an additional 1 or 2 half bathrooms. Two comparables have a 1.5-car or a 2.5-car garage. Two of the comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$9,525 to \$14,874 or from \$3.76 to \$4.65 per square foot of building area.

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 information on eight comparables to support their respective positions. The appellant's comparables are more similar to the subject property in building size than are the comparables submitted by the board of review, however, the appellant's comparables are from approximately 45 to 58 years older than the subject building, requiring upward adjustments to make them more equivalent to the subject building in age. Conversely, the appellant's comparables have partial unfinished basements which is superior to the subject's slab foundation, suggesting each would require a downward adjustment to make the properties more equal to the subject for this dissimilarity. The appellant's comparables have improvement assessments that range from \$7,051 to \$9,393 or from \$1.14 to \$1.37 per square foot of building area. The subject's improvement assessment of \$22,449 or \$3.67 per square foot of building area is above this range, which appears to be excess even considering the differences from the subject in age. The Board gives less weight to appellant's comparable #1 due to differences from the subject in both size and age. The three remaining comparables submitted by the board of review are similar to the subject in age but are significantly smaller than the subject building, which detracts from the weight that can be given these properties. Board of review comparables #2 and #3 each have a partial unfinished basement and either a 1.5-car or a 2.5-car garage,

features the subject does not have, requiring downward adjustments to make them more equal to the subject property for these differences. Board of review comparables #2 through #4 have improvement assessments that range from \$9,975 to \$14,874 or from \$3.95 to \$4.65 per square foot of building area. The subject's improvement assessment of \$22,449 or \$3.67 per square foot of building area falls above the range of the total improvement assessments but below the range of the three board or review comparables on a per square foot of building area basis, which appears excessive given the differences in building size and features. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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

APPELLANT

Elnora McDaniel, 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