



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

APPELLANT: Paul & Murielle Pierre-Louis
DOCKET NO.: 21-38787.001-R-1
PARCEL NO.: 25-06-121-018-0000

The parties of record before the Property Tax Appeal Board are Paul and Murielle Pierre-Louis, the appellants, 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: \$14,025
IMPR.: \$25,475
TOTAL: \$39,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2,093 square feet of living area. The dwelling is approximately 80 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a one-car garage. The property has an 11,220 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales composed of class 2-05 properties of masonry exterior construction that range in size from 1,980 to 2,200 square feet of living area. The homes range in age from 75 to 100 years old. Each comparable has a full basement, central air conditioning, one fireplace, 2 or 2½ bathrooms, and a 1-car, 1½-car or a 2-car garage. These

properties have sites ranging in size from 8,950 to 9,350 square feet of land area. The comparables have the same assessment neighborhood code as the subject property. The sales occurred from June 2018 to September 2021 for prices ranging from \$305,000 to \$410,000 or from \$147.84 to \$189.81 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to \$35,875.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,000. The subject's assessment reflects a market value of \$410,000 or \$195.89 per square foot of living 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 \$26,975 or \$12.89 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 2-05 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,040 to 2,169 square feet of living area and in age from 83 to 98 years old. Each comparable has a full or partial basement with three having finished area, two fireplaces, 2½ or 3 bathrooms, and either a 1½-car or a 2-car garage. Two comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject. Their improvement assessments range from \$28,812 to \$30,810 or from \$14.12 to \$14.53 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants 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 appellants. The appellants' comparables have the same classification code and neighborhood code as the subject property. These properties are similar to the subject in size and most features. Appellants' comparables #1, #2 and #3 are either 19 or 20 years older than the subject dwelling suggesting upward adjustments for age may be appropriate to make them more equivalent to the subject property. These comparables sold for prices ranging from \$305,000 to \$410,000 or from \$147.84 to \$189.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$410,000 or \$195.89 per square foot of living area, including land, which is within the total price range but above the range on a per square foot of living area basis as established by the only comparable sales in this record. The board of review submitted no comparable sales to refute the appellants' argument or to support the subject's assessment. Based on this evidence the Board finds 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

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