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

APPELLANT: Warren Orange
DOCKET NO.: 21-38789.001-R-1
PARCEL NO.: 25-07-101-036-0000

The parties of record before the Property Tax Appeal Board are Warren Orange, 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:** | $5,812 |
| **IMPR.:** | $30,959 |
| **TOTAL:** | $36,771 |

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 dwelling of masonry exterior construction with 2,139 square feet of living area. The dwelling is approximately 88 years old. Features of the property include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 4,650 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 appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales consisting of class 2-05 properties improved with homes of masonry exterior construction that range in size from 1,928 to 2,160 square feet of living area. The dwellings range in age from 75 to 95 years old. Each property has a full basement, central air conditioning, one or two fireplaces, 1½ to 2½ bathrooms, and a 1-

car, 1½-car or 2½-car garage. The comparables have sites ranging in size from 4,650 to 5,412 square feet of land area. These properties have the same neighborhood code as the subject property. The sales occurred from March 2019 to September 2020 for prices of either $315,000 or $340,000 or from $145.83 to $163.38 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to $33,325.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $36,771. The subject's assessment reflects a market value of $367,710 or $171.91 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of class 2-05 properties improved with two-story dwellings of masonry exterior construction that range in size from 1,804 to 2,168 square feet of living area and in age from 70 to 94 years old. Each property has a full basement with one having finished area, 1½ to 2½ bathrooms, and a 1½-car or a 2-car garage. One comparable has central air conditioning and three comparables each have one fireplace. These properties have sites ranging in size from 4,960 to 6,200 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. The sales occurred from June 2019 to November 2020 for prices ranging from $389,900 to $475,000 or from $199.26 to $221.73 per square foot of living area, including land.

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

The parties submitted information on eight comparable sales to support their respective positions. The Board gives less weight to appellant's comparable sales #1 and #4 as well as board of review comparable sales #1 and #2 as the sales did not occur as proximate in time to the assessment date as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sales #3 and #4 that sold most proximate in time to the assessment date at issue. These four properties are improved with homes that range in size from 1,804 to 2,168 square feet of living area and in age from 75 to 85 years old. These comparables sold from December 2019 to November 2020 for prices ranging from $315,000 to $475,000 or from $155.56 to $221.73 per square foot of living area, including land. The subject's assessment reflects a market value of $367,710 or $171.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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:

C E R T I F I C A T I O N

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

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