



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

APPELLANT: Blue Chair Capital, LLC  
DOCKET NO.: 21-38793.001-R-1  
PARCEL NO.: 25-20-307-001-0000

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:** \$2,630  
**IMPR.:** \$8,625  
**TOTAL:** \$11,255

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 a multi-level dwelling of frame and masonry exterior construction with 1,120 square feet of living area. The dwelling is approximately 56 years old. Features of the home include a partial basement with a formal recreation room and one bathroom.<sup>1</sup> The property has a 5,261 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> In Section V - Assessment Grid Analysis of the appeal the appellant indicated the subject has 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 described the home as not having central air conditioning but having finished basement area, which was not refuted by the appellant in rebuttal.

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 2-34 properties of frame and masonry exterior construction each with 1,120 square feet of living area. The homes were 58 or 59 years old. Each comparable has a partial basement and one bathroom. The comparables have the same assessment neighborhood code as the subject property. Each property has an improvement assessment of \$7,125 or \$6.36 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$7,123.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,255. The subject property has an improvement assessment of \$8,625 or \$7.70 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 consisting of class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction each with 1,120 square feet of living area. The dwellings range in age from 53 to 56 years old. Each comparable has a partial basement with a formal recreation room and one or two bathrooms. Two comparables have central air conditioning and one comparable has a two-car garage. These properties have the same assessment neighborhood code as the subject and are located within the same block as the subject. The comparables are located along the same street as the subject property. These properties have improvement assessments of \$8,625 and \$14,075 or \$7.70 and \$12.57 per square foot of living area.

### **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 submitted by the parties that are similar to the subject in style, dwelling size, and age. Each comparable also has the same assessment neighborhood code as the subject, however, the comparables provided by the board of review are more similar to the subject in location than are the appellant's comparables. The board of review comparables are located in the same block and on the same street as the subject property. Due to location this Board gives more weight to the board of review comparables. Board of review comparables #1, #2 and #4 have superior features relative to the subject such as a 2-car garage, central air conditioning, and/or an additional bathroom, which would indicate these properties would require downward adjustments to make them more equivalent to the subject property. Board of review comparable #4 has an improvement assessment of \$14,075 or \$12.57 per square foot of living area, which is greater than the subject's improvement assessment but justified due to the additional amenities of the home including an additional bathroom and central air conditioning. Board of review comparables #1 through #3 each have an improvement assessment of \$8,625 or \$7.70 per square foot of living area, which is equivalent to the subject's

improvement assessment. Only board of review comparable #3, with an improvement assessment of \$8,625 or \$7.70 per square foot of living area, is identical to the subject in features as well as being similar to the subject in location. Less weight is given the appellant's comparables due to differences from the subject in location and the fact the appellant did not disclose whether these properties have finished basement area as does the subject property. 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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