



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

APPELLANT: Marisa Renteria  
DOCKET NO.: 21-38800.001-R-1  
PARCEL NO.: 19-18-207-047-0000

The parties of record before the Property Tax Appeal Board are Marisa Renteria, 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:** \$5,066  
**IMPR.:** \$32,292  
**TOTAL:** \$37,358

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 2,392 square feet of living area. The dwelling is approximately 7 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, one fireplace, three bathrooms, and a 2½-car garage.<sup>1</sup> The property has a 4,053 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-78 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 consisting of class 2-78 properties of masonry exterior construction that range in

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<sup>1</sup> The board of review described the subject as having a partial basement with a formal recreation room, which was not refuted by the appellant in rebuttal.

size from 2,351 to 2,574 square feet of living area. Each comparable has a partial basement, central air conditioning, 2½ bathrooms, and a 2-car garage. Three of the comparables have one fireplace each. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$26,683 to \$31,141 or from \$10.94 to \$12.10 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$28,154.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,358. The subject property has an improvement assessment of \$32,292 or \$13.50 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 2-78 properties improved with two-story dwellings of masonry construction that range in size from 2,391 to 2,558 square feet of living area. Each comparable has a full or partial basement with three having formal recreation rooms, central air conditioning, two to three bathrooms, and a 2-car or a 2½-car garage. Three comparables have one fireplace each. These properties have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. Comparables #1 and #3 are located along the same street as the subject property. The comparables have improvement assessments ranging from \$33,617 to \$42,932 or from \$13.69 to \$17.41 per square foot of living area. The board of review contends that the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the correctness of the assessment.

### **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 parties submitted information on eight equity comparables to support their respective positions. The Board gives less weight to the appellant's comparables and board of review comparable #4 due to differences from the subject dwelling in age and/or basement finish. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3 that range in size from 2,391 to 2,466 square feet of living area and are either 7 or 14 years old. The comparables have similar features as the subject with the exception board of review comparable #2 has ½ less bathroom, no fireplace, and a smaller garage than the subject. These comparables have improvement assessments that range from \$33,617 to \$42,932 or from \$14.06 to \$17.41 per square foot of living area. The two best comparables in terms of location are board of review comparables #1 and #3 with improvement assessments of \$33,617 and \$42,932 or \$14.06 and \$17.41 per square foot of living area, respectively. The subject's improvement assessment of \$32,292 or \$13.50 per square foot of living area falls below the range established by the best comparables in this record. 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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