



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

APPELLANT: Terence Raser
DOCKET NO.: 21-38802.001-R-1
PARCEL NO.: 25-07-320-018-0000

The parties of record before the Property Tax Appeal Board are Terence Raser, 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: \$15,656
IMPR.: \$44,343
TOTAL: \$59,999

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 3,280 square feet of living area. The dwelling is approximately 96 years old. Features of the property include a full basement with a formal recreation room, one fireplace, three full bathrooms, two half bathrooms, and a 2-car garage.¹ The property has a 12,525 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

¹ In section III of the appeal the appellant indicated the subject property did not have central air conditioning, however, in section V of the appeal the appellant indicated the subject has central air conditioning. The board of review described the subject property as not having central air conditioning but having a full basement with a formal recreation room, 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 consisting of class 2-06 properties of masonry exterior construction that range in size from 3,001 to 3,432 square feet of living area. The homes range in age from 91 to 121 years old. Each comparable has a full basement, central air conditioning, two to three bathrooms, and a 1-car or a 2-car garage. Two comparables have one or two fireplaces. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$27,625 to \$40,813 or from \$9.04 to \$11.93 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$34,506.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,999. The subject property has an improvement assessment of \$44,343 or \$13.52 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 2-06 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,738 to 3,126 square feet of living area. The homes range in age from 72 to 96 years old. Each property has a full basement with three having formal recreation rooms, 2½ or 3½ bathrooms, and a 2-car garage. Two comparables have central air conditioning and three comparables have a one or two fireplaces. These properties have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. The comparables have improvement assessments ranging from \$43,125 to \$47,750 or from \$13.80 to \$16.89 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 eight comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #2 and board of review comparable #2 due to differences from the subject dwelling in age. The Board gives less weight to board of review comparables #3 and #4 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 as well as board of review comparable #1 that range in size from 3,126 to 3,432 square feet of living area and in age from 91 to 98 years old. Each of these comparables has fewer bathrooms than the subject property requiring upward adjustments to make them more equivalent to the subject for this difference. Three of the comparables have no fireplace, a feature of the subject, indicating these properties would require upward adjustments to make them more similar to the subject for this feature. Board of review comparable #1 has an unfinished basement and the appellant did not disclose whether his comparables have finished basement area, like the subject,

suggesting each comparable may require an upward adjustment to make them more equivalent to the subject for this dissimilarity.² These comparables have improvement assessments that range from \$28,750 to \$43,125 or from \$9.04 to \$13.80 per square foot of living area. The subject's improvement assessment of \$44,343 or \$13.52 per square foot of living area falls above the total improvement assessments but is within the range on a square foot of living area basis as established by the best comparables in this record. After considering the suggested positive adjustments to make the comparables more equivalent to the subject the Board finds the subject is being equitably assessed. 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.

² Due to the appellant's error in describing the subject in section V as having central air conditioning, this Board questions accuracy of the appellant's description of the comparables as having central air conditioning.

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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