



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

APPELLANT: Richard Cunningham
DOCKET NO.: 21-38828.001-R-1 through 21-38828.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard Cunningham, the appellant, by attorney Robert Rosenfeld, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-38828.001-R-1	24-02-415-033-0000	1,620	19,827	\$21,447
21-38828.002-R-1	24-02-415-034-0000	1,620	19,827	\$21,447

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 two parcels improved with a 2-story, multi-family building of masonry exterior construction with 4,156 square feet of building area. The building is approximately 61 years old and has a basement with finished area.¹ The property has a 5,400 square foot site and is located in Evergreen Park, Worth Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The

¹ The appellant reported in Section III of the appeal petition that the subject property lacks central air conditioning, which was also reported by the board of review in its grid analysis.

comparables consist of class 2-11 buildings of masonry exterior construction ranging in size from 3,807 to 5,772 square feet of building area. The comparables are from 56 to 63 years old. The appellant reported each comparable has a basement and central air conditioning. One comparable has a 3-car garage. The comparables have improvement assessments ranging from \$31,418 to \$43,574 or from \$7.55 to \$9.07 per square foot of building area. Based on this evidence, the appellant requested in the Addendum to Petition a reduction in each parcel's improvement assessment resulting in a combined improvement assessment of \$33,705 or \$8.11 per square foot of building area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated September 23, 2022 disclosing the subject has a total assessment for the two parcels of \$42,894. The appellant disclosed within the "Addendum to Petition" an improvement assessment of \$19,827 for each parcel resulting in a combined improvement assessment of \$39,654 or \$9.54 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on four equity comparable properties. However, there are only three comparables because the board of review comparable #4 is the second parcel index number (PIN) associated with the subject property. Comparables #1 through #3 are located in the same neighborhood code and the same street as the subject property. The three comparables consist of 2-story, class 2-11 buildings of masonry exterior construction ranging in size from 3,952 to 4,539 square feet of building area. The comparables are from 58 to 60 years old. Three comparables have a basement with finished area, and one comparable has a concrete slab foundation.. One comparable has a 2-car garage. Comparables #1 through #3 have improvement assessments ranging from \$39,124 to \$44,481 or from \$9.80 to \$10.35 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 seven suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4 as well as the board of review comparables #1 and #2. These four comparables are more similar to the subject in location, age, dwelling size, and foundation type. These four comparables have improvement assessments ranging from \$31,418 to \$44,481 or from \$8.25 to \$10.35 per square foot of building area. The subject's combined improvement assessment of \$39,654 or \$9.54 per square foot of building area falls within the range established by the best comparables in the

record. The Board gives less weight to the parties' remaining comparables which are less similar to the subject in building size, age and/or foundation type than the other comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject property, 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:

August 20, 2024



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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