



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

APPELLANT: Blue Chair Capital, LLC
DOCKET NO.: 21-38829.001-R-1
PARCEL NO.: 25-20-111-052-0000

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: \$2,307
IMPR.: \$7,192
TOTAL: \$9,499

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 one-story dwelling of masonry construction with 969 square feet of living area. The dwelling is approximately 59 years old. Features of the property include a full basement with a formal recreation room and one bathroom.¹ The property has a 3,550 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-02 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 assessment grid analysis 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 composed of class 2-02 properties of masonry exterior construction that range in size from 920 to 993 square feet of living area. The homes range in age from 57 to 100 years old. Each property has a full basement and one bathroom. The appellant also indicated on the grid analysis that the subject and the comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$5,469 to \$6,458 or from \$5.94 to \$6.69 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$6,076.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,499. The subject property has an improvement assessment of \$7,192 or \$7.42 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 2-02 properties improved with one-story dwellings of masonry exterior construction each with 969 square feet of living area. The dwellings are from 57 to 59 years old. Each comparable has a full basement with one having finished area, and one bathroom. Two comparables have a 2-car garage. The comparables 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. Comparable #1 is located along the same street and within the same block as the subject property. The comparables have improvement assessments ranging from \$7,358 to \$10,692 or from \$7.59 to \$11.03 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are equal or higher than the subject, which supports the 2021 assessed value as equitable.

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 equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #3 and #4 due to differences from the subject in age being 32 and 41 years older than the subject dwelling, respectively. The remaining comparables are similar to the subject in age and size with varying degrees of similarity to the subject property in features. These comparables have improvement assessments ranging from \$5,469 to \$10,692 or from \$5.94 to \$11.03 per square foot of living area. The comparable most similar to the subject property in location and features is board of review comparable #1 with an improvement assessment of \$10,692 or \$11.03 per square foot of living area. The subject's improvement assessment of \$7,192 or \$7.42 per square foot of living area falls within the range established by the best comparables in this record and is below the comparable most like the subject in location and features. 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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