



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

APPELLANT: Diane Firestone
DOCKET NO.: 21-38850.001-R-1
PARCEL NO.: 14-33-205-044-0000

The parties of record before the Property Tax Appeal Board are Diane Firestone, 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 **a reduction** 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: \$16,500
IMPR.: \$30,924
TOTAL: \$47,424

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 two-story dwelling of frame and masonry exterior construction with 1,248 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a concrete slab foundation and 1½ bathrooms. The property has a 1,320 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-95 property, a townhome or row house up to 62 years of age, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that have the same assessment neighborhood code and property classification code as the subject. The comparables have sites that contain 798 or 799 square feet of land area. The comparables are improved with dwellings of frame and masonry exterior construction each containing 1,280 square feet of living area. The

dwelling are each 34 years old. Each comparable has a concrete slab foundation, central air conditioning, 2 bathrooms, a fireplace and a one-car garage. The properties sold from August 2019 to December 2021 for prices ranging from \$436,500 to \$500,000 or from \$341.02 to \$390.62 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$46,227, reflecting a market value of \$462,270 or \$370.41 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,000. The subject's assessment reflects a market value of \$510,000 or \$408.65 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code and property classification code as the subject and are located within the subject's subarea. The comparables have sites that contain 1,097 or 1,629 square feet of land area. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,088 to 3,981 square feet of living area. The dwellings are from 15 to 53 years old. One comparable has a concrete slab foundation and three comparables each have a full or partial basement with finished area. Each comparable has central air conditioning, 1½, 2 or 4½ bathrooms and either one or two fireplaces. Two comparables each have a one-car or a two-car garage. The properties sold from May 2020 to July 2021 for prices ranging from \$625,000 to \$1,937,000 or from \$486.56 to \$673.40 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its sale date occurring in 2019, less proximate to the assessment date at issue than the other comparables in the record. The Board has given reduced weight to board of review comparables #1, #2 and #3, which differ from the subject in that they have basement foundations and/or differ from the subject dwelling in size and/or age.

The Board finds the appellant's comparables #2, #3 and #4 and board of review comparable #3 have concrete slab foundations like the subject and are similar to the subject in location, dwelling size, design and age. However, of these four remaining comparables, the Board finds board of review comparable #3 appears to be an outlier due to its considerably higher sale price of

\$800,000 or \$673.40 per square foot of living area, including land. The appellant's comparables sold from January to December 2021 for prices ranging from \$475,000 to \$500,000 or from \$371.09 to \$390.62 per square foot of living area, land included. The subject's assessment reflects a market value of \$510,000 or \$408.65 per square foot of living area, including land, which falls above the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject in site size, age and features, the Board finds a reduction in the subject's assessment is warranted.

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: _____

April 15, 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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