



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

APPELLANT: Oscar Campos  
DOCKET NO.: 21-38854.001-R-1  
PARCEL NO.: 17-33-316-045-0000

The parties of record before the Property Tax Appeal Board are Oscar Campos, 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:

**LAND:** \$13,094  
**IMPR.:** \$27,905  
**TOTAL:** \$40,999

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 2-story multi-family building of masonry exterior construction with 2,634 square feet of gross building area. The building is approximately 138 years old. Features of the building include a full basement and 4 bathrooms.<sup>1</sup> The property has a 2,976 square foot site and is located in Chicago, South Chicago 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 comparables located within the same assessment neighborhood code as the subject. The comparables consist

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<sup>1</sup> The Board finds the subject has no central air conditioning according to Section III of the residential appeal petition and the board of review's grid analysis.

of class 2-11, multi-family buildings of masonry exterior construction ranging in size from 2,680 to 2,872 square feet of gross building area. The buildings are each 133 years old. Each building has a full basement, 2 or 3 bathrooms and central air conditioning. The appellant did not provide in the grid analysis the information concerning the comparables proximity to the subject and whether the comparables have finished basement area or a garage amenity. The comparables have improvement assessments ranging from \$22,906 to \$26,800 or from \$8.52 to \$9.63 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$24,075 or \$9.14 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,999. The subject property has an improvement assessment of \$27,905 or \$10.59 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code, the same block and the same street as the subject. The comparables consist of class 2-11, 2-story multi-family buildings of frame or masonry exterior construction ranging in size from 1,680 to 3,120 square feet of gross building area. The buildings are 49 to 143 years old. Each building has a full unfinished basement and 2 or 3 bathrooms. Comparables #1 and #4 each have a 2-car garage. The comparables have improvement assessments ranging from \$17,905 to \$35,905 or from \$10.66 to \$12.94 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's 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 a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board has given less weight to the board of review comparables #1 and #4 due to significant differences from the subject in building size or age as well as having a garage amenity which the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review comparables #2 and #3 which are located in the same assessment neighborhood code as the subject, and the two board of review comparables are located within the subject's same block and street. These comparables are also similar to the subject in exterior construction, building size, and age but still require adjustments for varying degrees of similarity in features in relation to the subject property. These six comparables have improvement assessments ranging from \$22,906 to \$35,905 or from \$8.52 to \$11.51 per square foot of gross building area. The subject's improvement assessment of \$27,905 or \$10.59 per square foot of gross building area

falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: June 17, 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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