



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

APPELLANT: Lawrence Rosenblum
DOCKET NO.: 21-40800.001-R-1
PARCEL NO.: 14-19-105-019-0000

The parties of record before the Property Tax Appeal Board are Lawrence Rosenblum, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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: \$62,738
IMPR.: \$66,061
TOTAL: \$128,799

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 improvements situated on one parcel.¹ Improvement #1 is described by the appellant as a 113-year-old building of masonry exterior construction containing 3,271 square feet of gross building area with a full basement. Neither party provided a description of the other class 2-11 building, which will be referred to as Improvement #2. The property has a 5,019 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The "Board of Review – Notes on Appeal" disclosed there are two improvements on the subject property, describing Improvement #1 as a class 2-11 multi-family building with 3,271 square feet of gross building area and Improvement #2 as a class 2-11 multi-family building with 2,812 square feet of gross building area, which was not refuted by the appellant.

The appellant contends assessment inequity with respect to one of the subject's two improvements but utilized the combined improvement assessments of both buildings in their analysis. In support of the argument, the appellant submitted information on four comparables that are located within the same neighborhood code as the subject. The comparables consist of class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,585 to 3,690 square feet of gross building area. The buildings are 95 to 114 years old. Each comparable has a full basement, but no data was provided concerning the basement finish area. Three comparables have either a 1-car, 1.5-car, or a 2-car garage. The comparables have improvement assessments that range from \$28,750 to \$37,250 or from \$7.85 to \$10.14 per square foot of gross building area. Based on the evidence the appellant requested a reduction in the subject's improvement assessment of \$31,009.

The appellant provided a copy of 2021 final decision issued by the Cook County Board of Review disclosing a total assessment for the subject property of \$128,799. The appellant reported in the appeal petition the subject has a land assessment of \$62,738, a combined improvement assessment of \$66,063, and a total assessment of \$128,801. The board of review submitted its "Board of Review – Notes on Appeal" and disclosed Improvement #1 has an improvement assessment of \$30,500 or \$9.32 per square foot of gross building area and Improvement #2 has an improvement assessment of \$35,562 or \$12.65 per square foot of gross building area. The appellant did not refute the evidence provided by the board of review.

The board of review submitted the "Comparable Sales/Assessment Equity Grid Analysis" with information on four comparables that are located in the same neighborhood code as the subject. The comparables consist of class 2-11 two-story or three-story multi-family buildings of masonry exterior construction ranging in size from 3,000 to 3,276 square feet of gross building area. The buildings are 96 to 116 years old. Three comparables each have a full basement, one of which is finished with an apartment. Comparable #4 has a concrete slab foundation. One comparable has central air conditioning. Three comparables each have a 2-car garage. The comparables have improvement assessments that range from \$35,250 to \$36,855 or from \$11.20 to \$11.75 per square foot of gross building area.

Conclusion of Law

The taxpayer 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.

Initially, the Board finds the board of review evidence disclosed there are two class 2-11 improvements on the subject's parcel, which was not refuted by the appellant. However, the appellant did not disclose there are two improvements on the subject property but utilized the combined assessments of both improvements in an attempt to demonstrate a lack of uniformity for improvement #1. Therefore, the Board will only analyze the one improvement, Improvement

#1, being appealed by the appellant based on the assessment of \$30,500 disclosed by the board of review, which was not refuted by the appellant.

The Board finds the best evidence of assessment equity in the record to be the appellant's comparable #3 and board of review comparable #2 which are overall more similar to the subject in location, age, building size, and lack of a garage, like the subject. These two comparables have an improvement assessment of \$37,250 and \$36,322 or \$10.09 and \$11.20 per square foot of gross building area, respectively. Improvement #1 has an improvement assessment of \$30,500 or \$9.32 per square foot of gross building area which falls below the two best comparables in the record. The Board has given less to the parties' remaining comparables which differ from the subject in building size, foundation type, and/or, unlike the subject, have a garage amenity. After considering adjustments to the two best comparables for differences when compared to 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.

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

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: March 18, 2025

Clerk of the Property Tax Appeal Board

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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