



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

APPELLANT: Techno Magnetic Media & Computer Supplies, Inc.  
DOCKET NO.: 21-41435.001-R-1 through 21-41435.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Techno Magnetic Media & Computer Supplies, Inc., 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
21-41435.001-R-1	15-08-208-005-0000	1,732	11,845	\$13,577
21-41435.002-R-1	15-08-208-006-0000	1,939	1,316	\$3,255

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 1-story dwelling of frame exterior construction with 2,090 square feet of living area. The dwelling is approximately 72 years old. Features of the home include a full unfinished basement, central air conditioning, and a 2-car garage. The property has two parcels containing 6,676 square feet of land area and is located in Bellwood, Proviso 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 three comparables that are located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-11, multi-family dwellings of frame exterior construction ranging in size from 2,037 to 2,740 square feet of living area. The dwellings range in age from 116 to 129

years old. Each comparable has a full unfinished basement and central air conditioning. One comparable has a 2-car garage. The comparables have improvement assessments that range from \$12,131 to \$13,644 or from \$4.53 to \$5.96 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant submitted the board of review decision for parcel 15-08-208-006-0000 that disclosed a total assessment of \$3,255. The appellant further disclosed this parcel has an improvement assessment of \$1,316.

The board of review submitted its "Board of Review Notes on Appeal" reporting a total assessment for subject parcel 15-08-208-005-0000 of \$13,577. The subject's combined total improvement assessment for both parcels is \$13,161 or \$6.30 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 located within a different assessment neighborhood code as the subject property. The comparables are improved with class 2-11, 1.5-story or 2-story multi-family dwellings of masonry or frame exterior construction ranging in size from 1,933 to 4,114 square feet of living area. The dwellings are 57 to 97 years old and have partial or full basements, one of which is finished with a recreation room. Comparable #3 has central air conditioning and comparable #2 has a 2.5-car garage. The comparables have improvement assessments that range from \$18,615 to \$34,969 or from \$7.84 to \$9.63 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

The record contains seven suggested equity comparables for the Board's consideration, none of which are truly similar to the subject due to differences from the subject in location, age, dwelling size and/or features. Nevertheless, the Board gives less weight to the board of review comparables which are less similar to the subject in location than the appellant's comparables.

The Board gives most weight to the appellant's comparables which are most similar in location. However, each comparable is a considerably older in age, two comparables are significantly larger dwellings than the subject and two comparables lack a garage which is a subject feature. Nevertheless, the appellant's comparables have improvement assessments that range from \$12,131 to \$13,644 or from \$4.53 to \$5.96 per square foot of living area. The subject's improvement assessment of \$11,845 or \$5.67 per square foot of living area falls below the range established by the best comparables in the record on an overall basis and within the range on a

square foot basis. After considering adjustments to the best comparables for differences from the subject in age, dwelling size and/or features, 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 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.

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Chairman



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Member



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Member



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Member



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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 18, 2024



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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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