



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

APPELLANT: David Shibu
DOCKET NO.: 21-41471.001-R-1 through 21-41471.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Shibu, 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
21-41471.001-R-1	10-23-221-036-0000	2,968	9,695	\$12,663
21-41471.002-R-1	10-23-221-037-0000	2,968	18,006	\$20,974

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 two-story multi-family dwelling of masonry exterior construction containing 2,736 square feet of living area. The building is approximately 60 years old. Features of the property include a full unfinished basement, central air conditioning, two full bathrooms, two half-bathrooms, and a two-car garage. The property has a 6,250 square foot site located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables composed of class 2-11 properties of masonry exterior construction that range in size from 2,808 to 3,120 square feet of living area. The buildings range in age from 58 to 64 years old. Each comparable has a full basement, central air conditioning, and a 2-car or a

2½-car garage. Each property has two or three full bathrooms and two comparables have an additional two half-bathrooms. The properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments that range from \$26,591 to \$30,046 or from \$9.40 to \$9.63 per square foot of living area. The appellant submitted a copy of the final decision issued by the board of review for the two parcels under appeal and indicated the subject property has an improvement assessment of \$27,701 or \$10.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$26,075 or \$9.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for only one of the parcels under appeal. As disclosed in the appellant's evidence the subject property has an improvement assessment of \$27,701 or \$10.12 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 2-11 properties improved two-story buildings of masonry exterior construction that range in size from 1,972 to 2,610 square feet of living area. The buildings range in age from 59 to 91 years old. Each comparable has a full basement with one having finished recreation room area, and a 2-car or a 3-car garage. One comparable has central air conditioning. The comparables have two or four full bathrooms and two comparables have an additional one or two half-bathrooms. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$23,763 to \$27,822 or from \$9.92 to \$12.05 per square foot of living area.

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 parties submitted information on eight assessment equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 and #4 due to differences from the subject dwelling in size being approximately 12% and 14% larger than the subject dwelling, respectively. The Board gives less weight to board of review comparables #1, #3 and #4 due to differences from the subject dwelling in age, size and/or features. The Board finds the best comparables in terms of size, age, and most features to be appellant's comparables #2 and #3 as well as board of review comparable #2. These properties range in size from 2,485 to 2,976 square feet of living area with improvement assessments ranging from \$26,591 to \$28,601 or from \$9.47 to \$11.20 per square foot of living area. The subject's improvement assessment of \$27,701 or \$10.12 per square foot of living area falls within the range established by the best comparables in this record. 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: _____

August 20, 2024



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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