



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

APPELLANT: Bernard Rabinowitz
DOCKET NO.: 21-41506.001-R-1
PARCEL NO.: 14-33-305-050-0000

The parties of record before the Property Tax Appeal Board are Bernard Rabinowitz, the appellant, by attorney Dora Cornelio of Schmidt Salzman & Moran, Ltd. 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 **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: \$24,000
IMPR.: \$55,580
TOTAL: \$79,580

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 three-story multi-family building of masonry exterior construction with 3,176 square feet of gross building area. The building is approximately 130 years old. Features of the building include a full unfinished basement,¹ four full bathrooms, four half bathrooms and three fireplaces. The property has a 1,920 square foot site and is located in Chicago, North 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 five equity comparables that have the same assessment neighborhood code and property classification code

¹ The board of review disclosed the subject building has four additional half bathrooms, which was not refuted by the appellant.

as the subject. According to the property characteristic printouts provided by the appellant, the comparables are improved with two-story or three-story multi-family buildings of frame, masonry or frame and masonry exterior construction ranging in size from 3,077 to 3,306 square feet of gross building area. The buildings are from 126 to 148 years old. Each comparable has a full basement that is finished with either an apartment or a formal recreation room. Each comparable has three full bathrooms. Comparable #1 has a 2.5-car garage and comparable #4 has a fireplace. The comparables have improvement assessments that range from \$50,426 to \$55,688 or from \$16.04 to \$17.79 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$53,483 or \$16.84 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 \$107,000. The subject property has an improvement assessment of \$83,000 or \$26.13 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are either located within the same block or approximately ¼ of a mile from the subject property. The comparables are improved with three-story multi-family buildings of masonry exterior construction ranging in size from 3,027 to 3,690 square feet of gross building area. The buildings are from 133 to 142 years old. One comparable has a crawl space foundation, one comparable has a concrete slab foundation and two comparables each have a full unfinished basement. Each comparable has three full bathrooms and two comparables each have either one or three half bathrooms. Three comparables have central air conditioning and each comparable has a two-car or a three-car garage. Comparable #1 has a fireplace. The comparables have improvement assessments that range from \$96,100 to \$116,900 or from \$26.34 to \$33.53 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #5 due to their dissimilar two-story design when compared to the subject's three-story design and/or they differ from the subject in age or garage amenity. The Board has given reduced weight to the four comparables submitted by the board of review which have garages and/or central air conditioning, unlike the subject. Additionally, board of review comparables #1 and #4 lack a basement foundation, a feature of

the subject and board of review comparables #1 and #3 have considerably larger building sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, which have the same assessment neighborhood code and property classification code as the subject. The buildings are overall more similar to the subject in size, design and age. However, both buildings are inferior to the subject in bathroom count and fireplace count, suggesting upward adjustments would be required to make them more equivalent to the subject. Conversely, both buildings have basement finish, unlike the subject suggesting downward adjustments for this feature would be necessary. Nevertheless, the comparables have improvement assessments of \$55,688 and \$55,000 or from \$16.84 to \$16.87 per square foot of gross building area, respectively. The subject's improvement assessment of \$83,000 or \$26.13 per square foot of gross building area is greater than the two best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, 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: _____

May 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bernard Rabinowitz, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602