



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

APPELLANT: Jill and Michael Buhrfiend  
DOCKET NO.: 21-41527.001-R-1  
PARCEL NO.: 13-24-406-013-0000

The parties of record before the Property Tax Appeal Board are Jill and Michael Buhrfiend, the appellants, 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:** \$14,002  
**IMPR.:** \$26,677  
**TOTAL:** \$40,679

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2-story multi-family building of frame and masonry exterior construction with 2,512 square feet of gross building area. The dwelling is approximately 118 years old. Features of the building include a basement finished with an apartment. The property has an approximately 2,800 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted four equity comparables that are located in the same assessment neighborhood code as the subject property. The appellant reported that the comparables are improved with class 2-11 buildings of frame or frame and masonry exterior construction that range in size from 2,322 to 2,582 square feet of gross building area. The buildings range in age from 119 to 128 years old. Each comparable has an unfinished basement, central air conditioning, and a 2-car garage. The comparables have improvement

assessments that range from \$13,021 to \$16,375 or from \$5.31 to \$6.34 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$14,444 or \$5.75 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 \$40,679. The subject property has an improvement assessment of \$26,677 or \$10.62 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 located in the same assessment neighborhood code as the subject property. The board of review reported that the comparables are improved with class 2-11, 1.5-story, 2-story or 3-story buildings of either frame or masonry exterior construction that range in size from 2,312 to 2,583 square feet of gross building area. The buildings range in age from 110 to 116 years old. Three comparables each have an unfinished basement, one is finished with an apartment, and one comparable has a crawl space foundation. Each comparable has either a 2-car or a 4-car garage. One comparable has two fireplaces. The comparables have improvement assessments that range from \$28,000 to \$33,501 or from \$11.20 to \$14.49 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 taxpayers contend 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 appellants 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. The Board has given less weight to the appellants' comparables due to their feature of central air conditioning, an amenity the subject lacks. The Board has given reduced weight to board of review comparable #4 due to its crawl space foundation when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2 and #3. The Board finds that these three comparables are most similar to the subject in location, design, basement foundation, age, dwelling size and some features. These three most similar comparables have improvement assessments ranging from \$28,000 to \$33,501 or from \$11.20 to \$14.49 per square foot of gross building area. The subject's improvement assessment of \$26,677 or \$10.62 per square foot of gross building area, falls below the range of the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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: \_\_\_\_\_

November 19, 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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