



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

APPELLANT: Elizabeth Biesiadecka
DOCKET NO.: 21-41540.001-R-1
PARCEL NO.: 13-30-303-017-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Biesiadecka, 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:

LAND: \$18,750
IMPR.: \$32,250
TOTAL: \$51,000

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 a 2-story building of masonry exterior construction with 2,624 square feet of building area that was constructed in 1926 and is approximately 95 years old. Improvement #2 is a 1-story dwelling of frame exterior construction with 650 square feet of living area that is approximately 98 years old. Features include a 2-car garage. The property has a 7,500 square foot site and is located in Chicago, Jefferson Township, Cook County. The board of review described

¹ The board of review disclosed in the "Board of Review – Notes on Appeal" that there are two improvements on the property, a class 2-11 building and a class 2-02 dwelling which were not disclosed or refuted by the appellant. For ease of reference, the Board has numbered the class 2-11 building as improvement #1 and the class 2-02 dwelling as improvement #2. The appellant's grid analysis contained the description of the class 2-11 building, and the board of review's grid analysis contained the description of the class 2-02 dwelling.

Improvement #1 as a class-11 building and improvement #2 as a class 2-02 dwelling as classified under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as class 2-11 properties improved with 2-story multi-family dwellings of masonry exterior construction ranging in size from 2,542 to 2,624 square feet of building area that range in age from 95 to 99 years old. Each dwelling is reported to have a full basement, central air conditioning, two baths and a 2-car garage. The appellant did not report if the basements have finished area. The comparables have improvement assessments ranging from \$15,547 to \$17,374 or from \$6.12 to \$6.62 square feet of building area. Based on this evidence the appellant requests a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,000. The subject property has a combined total improvement assessment of \$32,250 for both Improvement #1 and Improvement #2. The board of review also indicated that the class 2-11 building has an improvement assessment of \$15,250 or \$5.31 per square foot of building area, which was not refuted by the appellant.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as class 2-11 properties improved with 2-story buildings of masonry exterior construction ranging in size from 2,418 to 2,936 square feet of building area. The buildings range in age from 70 to 96 years old and have partial or full basements, with one having finished area. Each building has a 2-car garage. The comparables have improvement assessments ranging from \$16,599 to \$22,025 or from \$6.44 to \$7.50 square feet of building area. Based on this evidence, the board of review requests 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.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Improvement #1.

For Improvement #1, the parties submitted eight equity comparables for the Board's consideration that are similar to the subject in location, age, building size and some features. These comparables have improvement assessments ranging from \$15,547 to \$22,025 or from

\$6.12 to \$7.50 per square foot of living area. Improvement #1 has an improvement assessment of \$15,520 or \$5.31 per square foot of building area which falls below the range established by the comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject's Improvement #1 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: _____

January 21, 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

Elizabeth Biesiadecka, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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