



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

APPELLANT: Maureen Graszer
DOCKET NO.: 21-41572.001-R-1
PARCEL NO.: 13-04-106-011-0000

The parties of record before the Property Tax Appeal Board are Maureen Graszer, 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 **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: \$12,500
IMPR.: \$32,221
TOTAL: \$44,721

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 2-story dwelling of masonry exterior construction with 1,709 square feet of living area. The dwelling was constructed in 1940 and is approximately 81 years old. Features of the home include a full unfinished basement, a fireplace, and a 1-car garage. The property has a 5,000 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables are class 2-05 properties with sites ranging in size from 5,000 to 6,250 square feet of land area and are improved with dwellings of masonry exterior construction ranging in size from 1,600 to 1,879 square feet of living area. The comparables are

73 to 81 years old and have full basements. The appellant did not report if the basements have finished area. Each comparable has central air conditioning, one or two fireplaces and a 1-car or a 2-car garage. The comparables sold from June 2019 to February 2021 for prices ranging from \$400,000 to \$495,000 or from \$250.00 to \$276.85 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,080. The subject's assessment reflects a market value of \$520,800 or \$304.74 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject. The comparables are class 2-05 properties that have sites ranging in size from 4,924 to 6,250 square feet of land area and are improved with 2-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,799 to 2,116 square feet of living area. The dwellings are 70 to 73 years old and have partial or full basements, one of which has finished area. Three comparables have central air conditioning; three comparables each have one fireplace; and each comparable has a 2-car garage. The comparables sold from May to August 2021 for prices ranging from \$1 to \$775,000 or from \$0.00 to \$366.26 per square foot of living area, including land. Based on this evidence the board of review requests confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #4 which sold in 2019, less proximate in time to the January 1, 2021 assessment date than the other comparable sales in the record. The Board gives no weight to board of review comparables #2 and #4 as each is reported to have sold for \$1, calling into question the arm's length nature of the transactions. The Board gives less weight to board of review comparable #3 which is less similar in dwelling size when compared to the subject and the remaining comparables in the record.

The Board finds the best evidence of market value to be appellant's comparables #1 and #3 along with board of review comparable #1 which sold more proximate in time to the assessment date at issue and were most similar to the subject in age, dwelling size and most features. These comparables sold from May 2020 to May 2021 for prices ranging from \$400,000 to \$495,000 or from \$250.00 to \$263.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$520,800 or \$304.74 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when

compared to the subject, the Board finds the appellant proved by a preponderance of the evidence that a reduction in the subject's assessment commensurate with the appellant's request is 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

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