



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

APPELLANT: Carmelo Luna  
DOCKET NO.: 21-41894.001-R-1  
PARCEL NO.: 13-17-226-037-0000

The parties of record before the Property Tax Appeal Board are Carmelo Luna, 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:** \$8,750  
**IMPR.:** \$25,031  
**TOTAL:** \$33,781

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 two-story mixed use commercial and residential building of masonry exterior construction with 3,736 square feet of gross building area which is approximately 49 years old. Features include a full unfinished basement, central air conditioning, and a two-car garage. The property has a 3,125 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-12 buildings of masonry exterior construction which range in age from 51 to 94 years old. The buildings range in size from 3,658 to 4,729 square feet of gross building area and have

partial basements, central air conditioning and two comparables each have a 1-car and a 2.5-car garage. The comparables have improvement assessments ranging from \$15,720 to \$27,250 or from \$4.30 to \$6.26 per square foot of gross building area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$20,249 or \$5.42 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 \$33,781. The subject property has an improvement assessment of \$25,031 or \$6.70 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 neighborhood code as the subject and either in the same tax block, subarea or within ¼ of a mile from the subject. The comparables consist of class 2-12 two-story buildings of masonry exterior construction which range in age from 52 to 95 years old. The buildings range in size from 2,500 to 3,050 square feet of gross building area, three of which have partial unfinished basements and one of which has a concrete slab foundation. Two comparables have central air conditioning and three comparables have either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$21,250 to \$25,076 or from \$7.62 to \$9.78 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and board of review comparables #2 and #4 due to their significantly older ages when compared to the 49-year-old subject building. In addition, the Board has given reduced weight to appellant's comparable #3 and each of the board of review comparables which differ significant in gross building area when compared to the subject building.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #4, each of which are older than the subject, but are located in subject's neighborhood code and have similar exterior construction and gross building area when compared to the subject. Based on age upward adjustment would be justified for the subject's newer age of 49 years old. The foundations of each of these comparables are partial basements as compared to the subject's full basement suggesting upward adjustments would be necessary to account for this difference. In

addition, there are differences in car capacity of these two best equity comparables when compared to the subject, requiring both upward and downward adjustments to make them more equivalent to the subject. These comparables have improvement assessments of \$15,720 and \$24,440 or of \$4.30 and \$6.26 per square foot of gross building area. The subject's improvement assessment of \$25,031 or \$6.70 per square foot of gross building area falls slightly above the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of gross building area basis which the Board finds to be logical given the differences in age, basement size and/or garage capacity when compared to the subject.

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: \_\_\_\_\_

December 17, 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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