



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

APPELLANT: Joel Rosenthal
DOCKET NO.: 21-41909.001-R-1
PARCEL NO.: 13-26-109-046-0000

The parties of record before the Property Tax Appeal Board are Joel Rosenthal, 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: \$10,090
IMPR.: \$28,735
TOTAL: \$38,825

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 multi-family building of masonry exterior construction with 2,156 square feet of living area. The dwelling is approximately 108 years old. Features of the building include a basement with finished area¹ and a 1.5-car garage. The property has an approximately 2,883 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 appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from

¹ The Board finds the best description of the subject was found in the grid analysis submitted by the board of review and not refuted by the appellant.

3,275 to 3,780 square feet of land area and are improved with class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,082 to 2,468 square feet of living area. The buildings range in age from 98 to 113 years old. Each comparable has an unfinished basement, central air conditioning and a 1-car or a 2-car garage. The properties sold from November 2019 to April 2021 for prices ranging from \$355,000 to \$405,000 or from \$149.71 to \$170.51 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$34,684 which reflects a market value of \$346,840 or \$160.87 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,825. The subject's assessment reflects a market value of \$388,250 or \$180.08 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 2,944 to 3,500 square feet of land area and are improved with 2-story class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 1,860 to 2,732 square feet of living area. The homes range in age from 108 to 123 years old. Two comparables have a basement with finished area and one property has a crawl space foundation. One comparable has a fireplace and each property has a 1.5-car or a 2-car garage. Two comparables sold in May and June 2021 for prices of \$390,000 and \$605,000 or \$195.78 and \$221.45 per square foot of living area, land included, respectively. Comparable #3 has a sale price of \$1.00, suggesting this sale does not reflect a market value transaction and therefore shall not be considered further. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 proven 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales for the Board's consideration, as one property sold for \$1.00 and is not considered a market value transaction. The Board gives less weight to appellant comparables #2 and #4 which sold in 2019, less proximate in time to the January 1, 2021 assessment date than other properties in the record. The Board gives less weight to board of review comparable #2 which differs from the subject in age and foundation design.

The Board finds the best evidence of market value to be appellant comparables #1 and #3 along with board of review comparable #1 which are more similar to the subject in location, age,

design, building size and some features. Although, two of these properties lack finished basement area and have central air conditioning unlike the subject property, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables sold from December 2020 to May 2021 for prices ranging from \$365,000 to \$405,000 or from \$149.71 to \$195.78 per square foot of living area, land included. The subject's market value of \$388,250 or \$180.08 per square foot of living area, land included falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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: _____

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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