



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

APPELLANT: Lisa Marino
DOCKET NO.: 21-41925.001-R-1
PARCEL NO.: 13-31-122-009-0000

The parties of record before the Property Tax Appeal Board are Lisa Marino, 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: \$14,475
IMPR.: \$23,525
TOTAL: \$38,000

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 a two-story multi-family building of masonry exterior construction with 2,471 square feet of building area. The building is approximately 69 years old. Features of the building include a full basement with finished area,¹ 2 bathrooms and a 2-car garage. The property has a 5,790 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables

¹ The board of review disclosed the subject building has a formal recreation room in the basement, which was not refuted by the appellant.

are class 2-11 properties that are improved with multi-family buildings of masonry exterior construction ranging in size from 1,920 to 2,642 square feet of building area. The buildings are from 65 to 96 years old. The comparables each have a full basement. However, the appellant did not address whether there was basement finish. The appellant reported that each comparable has central air conditioning, 2 bathrooms and a 2-car garage. The comparables have improvement assessments that range from \$12,320 to \$18,625 or from \$6.18 to \$7.60 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$16,506 or \$6.68 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,000. The subject property has an improvement assessment of \$23,525 or \$9.52 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties that are improved with two-story multi-family buildings of masonry exterior construction ranging in size from 1,940 to 2,290 square feet of building area. The buildings are 65 or 70 years old. The comparables each have a basement, two of which have finished area. Each comparable has 2 to 3½ bathrooms, one comparable has central air conditioning, one comparable has a fireplace and each comparable has either a 2-car or a 2½-car garage. The comparables have improvement assessments that range from \$18,525 to \$23,455 or from \$9.55 to \$10.24 per square foot of 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 seven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3, as well as board of review comparables #2 and #3 due to differences from the subject building in age and/or size.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #2, which are overall most similar to the subject in location, building size and age. However, the Board finds the appellant's comparable #4 was not reported to have basement finish and board of review comparable #2 lacks central air conditioning, both features of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$18,625 and \$23,455 or \$7.60 and \$10.24 per square foot of building area, respectively. The subject's improvement assessment of \$23,525 or \$9.52 per

square foot of building area falls somewhat above the two best comparables in the record in terms of total improvement assessment but is bracketed by these two comparables on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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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