



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

APPELLANT: Benjamin Barglow
DOCKET NO.: 21-42017.001-R-1
PARCEL NO.: 13-26-427-015-0000

The parties of record before the Property Tax Appeal Board are Benjamin Barglow, 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: \$12,425
IMPR.: \$62,075
TOTAL: \$74,500

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 3-story multi-family building of masonry exterior construction with 4,042 square feet of living area. The building was constructed in 1908 and is approximately 113 years old. Features of the building include a full basement with finished area and a 2-car garage. The property has a 3,550 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 and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with multi-family buildings of masonry exterior construction ranging in size from 3,981 to 4,550 square feet of building area. The buildings are 93 to 103

years old. Each comparable has a full basement. The appellant did not report if the basements have finished area. Each comparable has central air conditioning and a 2-car garage. The comparables sold from July 2019 to October 2021 for prices of \$725,000 and \$750,000 or from \$159.34 to \$188.39 per square foot of building area. The comparables have improvement assessments that range from \$42,617 to \$54,275 or from \$10.41 to \$11.93 per square foot of building 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 \$86,502. The subject's assessment reflects a market value of \$865,020 or \$214.01 per square foot of building area, including land, when applying the level of assessment of 10% for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$74,074 or \$18.33 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 with the same assessment neighborhood code as the subject property. The comparables are class 2-11 properties improved with 2-story or 3-story multi-family buildings of masonry exterior construction ranging in size from 3,813 to 4,536 square feet of building area. The buildings are 95 or 113 years old and have full basements, one of which is finished with an apartment. One comparable has central air conditioning and two fireplaces. Two comparables have 2-car garages. The comparables have improvement assessments that range from \$75,062 to \$100,000 or from \$19.69 to \$22.05 per square foot of building area.

The board of review did not provide any market value evidence in support of the subject's assessment.

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 four comparables sales that were submitted by the appellant. The Board gives less weight to appellant's comparable #1 which sold in 2019, less proximate in time to the January 1, 2021, assessment date than the remaining comparables in the record.

The Board finds the best evidence of market value to be appellant's comparables #2, #3 and #4 which sold more proximate in time to the assessment date at issue and are similar to the subject in location, age, building size and most features. However, each comparable has central air conditioning but lacks finished basement area when compared to the subject, suggesting adjustments are necessary to make them more equivalent to the subject. These comparables each

sold from October 2020 to October 2021 for a price of \$750,000 or from \$173.37 to \$188.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$865,020 or \$214.01 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 is justified.

The appellant 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 record contains seven assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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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