



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

APPELLANT: George Raiman  
DOCKET NO.: 21-42021.001-R-1  
PARCEL NO.: 13-16-115-047-0000

The parties of record before the Property Tax Appeal Board are George Raiman, 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:** \$27,210  
**IMPR.:** \$62,825  
**TOTAL:** \$90,035

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 two improvements situated on one parcel.<sup>1</sup> Improvement #1 is described as a class 2-11, 2-story building of masonry exterior construction with 5,276 square feet of building area. The dwelling is approximately 96 years old. Features of the building include a full basement finished with an apartment, 4 bathrooms and 2-car garage. The board of review described Improvement #2 as a class 2-03, 1.5-story dwelling of frame exterior construction with 1,537 square feet of living area. The property features a full unfinished basement and 1.5 bathrooms. The parcel has a 9,718 square foot site and is located in Chicago, Jefferson Township, Cook County.

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<sup>1</sup> The board of review disclosed in two separate grid analyses submitted with the "Board of Review – Notes on Appeal" that there are two improvements on the property, a class 2-11 building and also a class 2-03 dwelling which was not disclosed or refuted by the appellant. For ease of reference, the Board has numbered the class 2-11 building as improvement #1 and the class 2-03 dwelling as improvement #2.

The appellant contends assessment inequity 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 property. The comparables are class 2-11 properties that are improved with multi-family dwellings of masonry exterior construction ranging in size from 4,206 to 6,053 square feet of building area. The buildings are from 57 to 97 years old. Each comparable has a full basement. No data was provided by the appellant concerning finished basement area. The comparables each have central air conditioning, 4 or 6 bathrooms and either a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$35,654 to \$50,236 or from \$8.04 to \$8.65 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,035. The subject property has a combined total improvement assessment of \$62,825 for both Improvement #1 and Improvement #2 or \$9.22 per square foot of building area when using the combined total square footage of 6,813 square feet for both buildings.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject. Comparable #1 is the same property as appellant's comparable #4. The comparables are improved with 2-story properties of masonry exterior construction ranging in size from 5,124 to 5,442 square feet of building area. The properties are from 70 to 96 years old. The comparables each have a full basement, one of which is finished with a recreation room, and one finished with an apartment. The comparables each have from 4 to 6 bathrooms. Two comparables each have either a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$44,933 to \$48,783 or from \$8.44 to \$9.52 per square foot of living area. The board of review also provided a grid analysis four comparables with respect to Improvement #2. The comparables have varying degrees of similarity to the subject's Improvement #2 in dwelling size, design, age and features. The comparables have improvement assessments that range from \$19,666 to \$26,390 or from \$13.19 to \$16.26. 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 eleven suggested comparables for the Board's consideration, with one comparable being common to both parties, where seven comparables depicted class 2-11 properties and four comparables depicted class 2-03 properties. The Board finds none of the

comparables are truly similar to subject, as none have a separate second dwelling, like the subject. The comparables have the same assessment neighborhood code as the subject but have varying degrees of similarity in dwelling size, age and features, when compared to the subject. The comparables have improvement assessments ranging from \$19,666 to \$50,236 or from \$8.04 to \$16.26 per square foot of living area. The subject's improvement assessment of \$62,825 or \$9.22 per square foot of building area is greater than the comparables contained in the record in terms of total improvement assessment but within the range on a per square foot basis. The subject's higher overall improvement assessment appears to be logical given it has a separate second dwelling. Therefore, 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: \_\_\_\_\_

April 15, 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

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