FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Donald Robinett
DOCKET NO.: 21-42329.001-R-1
PARCEL NO.: 14-30-215-043-0000

The parties of record before the Property Tax Appeal Board are Donald Robinett, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:	$39,063
IMPR.:	$31,894
TOTAL:	$70,957

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 is improved with a two-story frame multi-family dwelling that is approximately 133 years old. The improvement contains 2,232 square feet of living area and includes a partial finished basement, and a two-car garage. The dwelling consists of thirteen total rooms, including six bedrooms and three bathrooms. The appellant reports that the property is not owner-occupied. The parcel contains approximately 3,125 square feet of land located in the City of Chicago, within Lake View Township, Cook County. The subject is classified as Class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation, assessment inequity, and a contention of law as the basis of this appeal.

In support of the overvaluation claim, the appellant submitted four Class 2-11 sales comparable properties with varying degrees of similarity to the subject. Although the exact proximities of these comparable properties were not disclosed, all are located within the same neighborhood code as the subject. The comparable properties consist of multifamily dwellings of frame or masonry construction, ranging in age from 117 to 128 years, and containing between 2,162 and 2,262 square feet of living area. These properties sold between November 2020 and August 2021 for prices ranging from $249.77 to $286.16 per square foot of building area, including land. Based on this evidence, the appellant seeks a reduction in the subject's assessment.

The appellant also submitted twelve Class 2-11 multifamily equity comparable properties with varying degrees of similarity to the subject. Each of the sales comparable properties are located within the same neighborhood code as the subject, and the appellant indicates that five are within the same subarea and one is located within one-quarter mile of the subject. The exact proximities of the remaining comparable properties were not reported. These comparable properties consist of frame dwellings ranging in age from 108 to 142 years and containing between 2,187 and 2,298 square feet of living area. Their improvement assessments range from $5.77 to $12.35 per square foot of living area.

The appellant further asserts a "Contention of Law" as an additional basis for the appeal. The appellant submitted a document entitled "Brief in Support of Residential Appeal," stating that the ground for appeal is unequal treatment in the assessment of the improvement, and clarifying that the land assessment is not at issue. Although the appellant argues that the subject's improvement assessment is not uniform with that of similar properties, no evidence or argument was presented that establishes a bona fide contention of law.

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment for the subject property of $70,957. This assessment reflects an estimated market value of $709,570, or $317.90 per square foot of living area, including land. The land assessment is $39,062, and the improvement assessment is $31,895, which equates to $14.29 per square foot of living area.

In support of the correctness of the assessment, the Board of Review submitted data for sixteen equity comparable properties. These comparable properties exhibit varying degrees of similarity to the subject and are improved with either a one-and-one-half-story or two-story multifamily dwelling of frame or masonry construction. All the comparable equity properties are located within the same neighborhood code as the subject and are situated either within one block or within one-quarter mile of the subject property.

The Board of Review also submitted data for eleven comparable sales properties that sold between August 2018 through October 2021. These properties sold for prices ranging from $620,000 to $734,000, or from $322.28 to $405.56 per square foot of living area, including land. All the comparable sales properties share the same neighborhood code as the subject and are located within one-quarter mile of the property. The improvements range in size from 1,944 to 2,715 square feet of living area and in age from 113 to 133 years.

This matter was scheduled for hearing; however, prior to the hearing, the parties jointly submitted a written request to waive the hearing and have the matter decided based solely on the evidence of record. The administrative law judge granted this request.

Conclusion of Law

The appellant asserts overvaluation, assessment inequity, and contention of law as the basis for this appeal.

With respect to the purported contention of law, the Board finds that the appellant failed to present a bona fide legal issue.

Under 5 ILCS 100/10-15 and PTAB Rule §1910.69(a), the standard of proof in a contested case before the Property Tax Appeal Board is the preponderance of the evidence. PTAB rules further provide that the Board may consider appeals based on contentions of law; however, such contentions must relate directly to the correct assessment of the subject property and must be supported by a legal brief. 86 Ill. Admin. Code §1910.65(d). The rules also require that the contesting party provide substantive documentary evidence or legal argument sufficient to challenge the correctness of the assessment, and failure to do so may result in dismissal. 86 Ill. Admin. Code §1910.63(b).

Although the appellant submitted a "Brief in Support of Residential Appeal" asserting unequal treatment in the assessment of the improvement and confirming that the land assessment is not at issue, the brief contains no legal argument or authority establishing a legitimate contention of law. Instead, the arguments presented focus solely on assessment uniformity. Accordingly, the Board concludes that no bona fide contention of law was raised in this appeal.

The taxpayer asserts that 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 taxpayer must establish the property's value by a preponderance of the evidence. See 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal, a recent sale of the subject property, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). After reviewing the evidence, the Board finds that the appellant has not met this burden of proof; therefore, a reduction in the subject's assessment based on market value is not warranted.

The parties submitted fifteen Class 2-11 comparable sales for this Boards consideration. The Board gives greatest weight to comparable properties most similar to the subject in location, size, age, and physical characteristics. The Board notes that the appellant did not disclose the proximity of its comparable properties, as required by the residential appeal form. Although not excluded, the absence of proximity information limits the Board's ability to determine whether these comparable properties reflect similar market conditions, as distance can affect neighborhood characteristics and market influences. The Board reviewed all comparable properties of record and accorded the greatest weight to those most proximate to the subject property and most similar in size, age, and relevant physical characteristics.

The Board finds that the most persuasive evidence of the subject's market value consists of the appellant's Comparable Nos. 2, 3, and 4, together with Comparable Nos. 2, 6, and 7 submitted by the Board of Review. Like the subject, these properties are two-story, Class 2-11 multi-family frame dwellings with amenities and living-area sizes similar to the subject. All are located within the same neighborhood code, and the Board of Review's comparable properties are in relatively close proximity to the subject property.

These comparable properties sold between 2019 and 2021 at prices ranging from $252.27 to $405.56 per square foot of living area, including land. The subject's current assessment reflects an implied market value of $709,570, or $317.90 per square foot, which falls within the range established by the most comparable properties.

Based on the totality of the evidence, and after considering appropriate adjustments for differences between the subject property and the most comparable sales, the Board concludes that the appellant has not demonstrated, by a preponderance of the evidence, that the subject property is overvalued. Accordingly, no reduction in the subject's assessment is warranted on this basis.

The taxpayer also asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

The parties submitted sales data for twenty-eight Class 2-11 equity comparable properties. The Board gives greatest weight to those comparable properties that are most similar to the subject in location, size, age, and physical characteristics.

The Board notes that the appellant did not disclose the proximity of some of suggested comparable properties as required on the residential appeal form. While the Board recognizes that all the appellant's comparable properties fall within the same neighborhood code—indicating that they share the same general market area, the omission of specific proximity information nonetheless limits the Board's ability to confirm the degree to which these properties experience the same locational influences as the subject. Although not fatal to their consideration, the absence of this information reduces the clarity and reliability of the appellant's submission.

In addition, the Board observes that the appellant failed to provide information regarding the level of basement finish for the suggested comparable properties. When differences exist between a subject property and its comparable properties, the only meaningful way to make reasonable adjustments is for the Board to be provided with all relevant information, including basement finish and the exact proximity of the comparable properties to the subject.

The most persuasive evidence of assessment equity is found in the Board of Review's comparable properties #1, #3, #4 and #10. These comparable properties are located within one block of the subject, share the same neighborhood code, and consist of frame multi-family residences similar in age and general construction. The Board finds that the Board of Review's comparable properties, given their closer proximity and stronger alignment with the subject's physical characteristics, provide more reliable indicators of assessment equity.

The improvement assessments for the Board of Review's comparable properties range from \$16.90 to \$20.35 per square foot of living area. The subject's current improvement assessment of \$14.29 per square foot falls below this range and is supported by the most proximate and most comparable properties in the record.

After evaluating all submitted evidence and giving the greatest weight to those comparable properties most proximate in location and most like the subject in construction, and foundation type, and accounting for relevant differences between the comparable properties and the subject property, the Board concludes that the subject improvement assessment is adequately supported.

Accordingly, the subject's current assessment is confirmed.

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:

C E R T I F I C A T I O N

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: September 15, 2026

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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