



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

APPELLANT: Marty Berman
DOCKET NO.: 21-55296.001-R-1
PARCEL NO.: 14-32-217-039-0000

The parties of record before the Property Tax Appeal Board are Marty Berman, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$23,437
IMPR.: \$61,562
TOTAL: \$84,999

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 dwelling of masonry exterior construction with 1,840 square feet of living area. The dwelling is approximately 130 years old. Features of the home include a basement with finished area¹ and central air conditioning. The property has an 1,875 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on March 25, 2021 for a price of \$596,000. The appellant partially completed Section IV – Recent Sale Data disclosing the

¹ The board of review reported the subject property has finished basement area which was not refuted by the appellant.

transaction was not between family members or related corporations, was not sold as a bank foreclosure and was not a contract for deed transaction. To support the sale price, the appellant submitted a copy of the Warranty Deed dated March 25, 2021. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,999. The subject's assessment reflects a market value of \$849,990 or \$461.95 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% 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 1,536 to 1,825 and are improved with 2-story class 2-05 dwellings of masonry or frame exterior construction ranging in size from 1,806 to 2,200 square feet of living area. The homes range in age from 133 to 143 years old. Each comparable has a basement, one of which has finished area. One dwelling has central air conditioning and two fireplaces. Two dwellings each have a 1-car garage. The comparables sold from August 2020 to September 2021 for prices ranging from \$750,000 to \$1,125,000 or from \$340.91 to \$622.92 per square foot of living area, land included.

The board of review's grid analysis reported the subject property sold in April 2021 for a price of \$595,750 or \$323.78 per square foot of living area, land included. 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables are similar to the subject in location, age, design, dwelling size and other features. These best properties sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$750,000 to \$1,125,000 or from \$340.91 to \$622.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$849,990 or \$461.95 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record.

The Board gives little weight to the subject's purported March 2021 sale price. The record in this appeal does not contain sufficient documentation to establish the subject's reported sale was truly an arm's length transaction. The appellant failed to fully complete Section IV of the appeal petition documenting if a Realtor was involved in the transaction, how and where the subject was

advertised for sale or how long the property was exposed on the open market. Therefore, based on this record, the Board finds the subject's assessment is reflective of market value 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

AGENCY

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