FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Rottman
DOCKET NO.: 21-56302.001-R-1
PARCEL NO.: 13-13-228-002-0000

The parties of record before the Property Tax Appeal Board are James Rottman, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:	$8,976
IMPR.:	$65,193
TOTAL:	$74,169

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 1-story dwelling of masonry construction with 1,465 square feet of living area which is approximately 98 years old. Features of the home include 1.2 baths, a full unfinished basement, central air conditioning, and a 2-car garage. The property has a 3,740 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property[1] 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 five equity comparables located from .23 to .42 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story class 2-03

[1] One-story residence, any age, with 1,000 to 1,800 square feet of living area.

dwellings of masonry construction ranging in size from 1,360 to 1,580 square feet of living area and ranging in age from 98 to 104 years old. Each comparable features a full basement, (one finished with a formal recreation room), and a 1-car, a 1.5-car, or a 2-car garage. Two comparables each have a fireplace. The comparables have improvement assessments that range from $29,650 to $47,495 or from $18.77 to $32.71 per square foot of living area. The appellant also submitted a brief requesting a reduction to 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 $74,169. The subject property has an improvement assessment of $65,193 or $44.50 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .25 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story class 2-03 dwellings of masonry construction ranging in size from 1,355 to 1,397 square feet of living area and ranging in age from 97 to 111 years old. Each comparable features one bathroom, a full basement (one of which is finished with a formal recreation room), and a 2-car garage. One comparable has a fireplace. The comparables have improvement assessments that range from $62,360 to $63,000 or from $44.64 to $46.49 per square foot of living area.

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 a total of eight equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #5 which appears to be an outlier based on its considerably lower improvement assessment relative to the remaining comparables in the record. The Board also gives reduced weight to appellant's comparable #4 and board of review comparable #3, both of which feature a basement finished with a recreation room, dissimilar to the subject's unfinished basement. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #1, #2, and #3, along with board of review comparables #1 and #2 which are most similar overall to the subject in location, design, class, age, dwelling size, and some features. However, each of these comparables lacks central air conditioning, a feature of the subject property, thus requiring upward adjustments to the comparables for this difference in order to make them more equivalent to the subject. Additionally, with the exception of appellant's comparable #3, each of the other comparables are slightly smaller in dwelling size, and five of the six comparables are slightly older in age relative to the subject, suggesting that some upward adjustments would be appropriate for these differences from the subject. The best comparables in the record have improvement assessments ranging from $42,720 to $62,792 or from $30.29 to $45.14 per square foot of living area. The subject's improvement assessment of $65,193 or $44.50 per square foot of living area is above the range established by the best comparables in terms of overall improvement assessment and falls within the range on a per square foot of living area basis. However, the subject's slightly higher improvement assessment appears logical given its central air conditioning feature which the comparables lack, slightly larger dwelling size, and/or newer age relative to the best comparables in the record.

After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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:

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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

James Rottman, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
53 W. Jackson Blvd.
Suite 1622
Chicago, Il 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602