



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

APPELLANT: Susan Tellez
DOCKET NO.: 22-34134.001-R-1
PARCEL NO.: 13-22-110-021-0000

The parties of record before the Property Tax Appeal Board are Susan Tellez, the appellant, by Robert Rosenfeld, attorney-at-law 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: \$14,400
IMPR.: \$47,822
TOTAL: \$62,222

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 2022 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 multi-family building of masonry exterior construction containing 2,916 square feet of building area. The building is approximately 106 years old. Features of the property include a full unfinished basement, two fireplaces, three bathrooms, and a 2-car garage. The property has a 4,500 square foot site 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 assessment inequity regarding the improvements as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-11 properties improved with two-story buildings of masonry exterior construction that range in size from 2,542 to 3,238 square feet of building area. The comparables range in age from 101 to 111 years old. Each comparable has a full basement with

one being finished with an apartment, and a 1½-car or 2-car garage. The comparables have 2 or 3 full bathrooms with comparable #3 having an additional 2 half bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located from 33 feet to .6 of a mile from the subject. Their improvement assessments range from \$35,137 to \$50,528 or from \$12.81 to \$15.88 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$42,369.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,222. The subject property has an improvement assessment of \$47,822 or \$16.40 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties that are improved with two-story buildings of masonry exterior construction that range in size from 2,240 to 2,884 square feet of building area. The dwellings are 98 or 113 years old. Each property has a full basement with two having finished area, 2 or 2½ bathrooms, and a 1-car or 2-car garage. Once comparable has central air conditioning and one comparable has 1 fireplace. These properties have the same assessment neighborhood code as the subject and are located in "subarea" or ¼ of a mile from the subject property. Their improvement assessments range from \$42,224 to \$50,003 or from \$17.34 to \$19.23 per square foot of building area.

Conclusion of Law

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 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 eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject property in basement finish and, to a lesser extent, size. The Board gives less weight to appellant's comparables #2 and #3 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparables #2, #3 and 4 due to differences from the subject in building size. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparable #1 that have 2,866 and 2,884 square feet of building area and are 106 and 98 years old, respectively. Appellant's comparable #4 has one less bathroom than the subject, no fireplace, and a smaller garage than the subject suggesting the comparable would require upward adjustments to make the property more equivalent to the subject for these differences. Board of review comparable #1 has one less bathroom than the subject and no fireplace necessitating upward adjustments to make the property more equivalent to the subject for these differences. Conversely, board of review comparable #1 has central air conditioning, a feature the subject does not have, requiring a downward adjustment for this dissimilarity. These two comparables have improvement assessments of \$45,509 and \$50,003 or

\$15.88 and \$17.34 per square foot of building area, respectively. The subject has an improvement assessment of \$47,822 or \$16.40 per square foot of building area, bracketed by the two best comparables in this record and well supported after considering the suggested adjustments to the comparables. Based on this record 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: July 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

Susan Tellez, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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