



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

APPELLANT: Thomas Shea
DOCKET NO.: 22-34178.001-R-1
PARCEL NO.: 13-13-222-021-0000

The parties of record before the Property Tax Appeal Board are Thomas Shea, 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 **a reduction** 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: \$9,000
IMPR.: \$75,904
TOTAL: \$84,904

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 consists of a 2-story dwelling of frame exterior construction with 2,247 square feet of living area. The dwelling is approximately 107 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 3,750 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-06 property 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 four equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-05 properties improved with 2-story dwellings of frame exterior construction that range in size from 1,926 to 2,064 square feet of living area. The dwellings are 108 to 114 years old and

have full basements. Each comparable has central air conditioning; one comparable has a fireplace; and three comparables each have a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$60,135 to \$67,449 or \$29.73 to \$33.64 per square foot of living 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 \$87,667. The subject property has an improvement assessment of \$78,667 or \$35.01 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables with the same assessment neighborhood code as the subject. Comparables #1 and #3 are duplicates. The comparables are class 2-05 and 2-06 properties improved with 2-story dwellings of frame exterior construction containing 2,179 or 2,508 square feet of living area. The homes are 105 or 111 years old and have full basements with finished area. Each comparable has central air conditioning and a 2-car garage. Comparable #2 has two fireplaces. The comparables have improvement assessments of \$77,289 and \$111,360 or \$35.47 and \$44.40 per square foot of living area. Based on this evidence the board of review requests confirmation of the subject's assessment.

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 based on the evidence in the record a reduction in the subject's assessment is warranted.

The record contains six suggested comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #4 as well as board of review comparable #1 which are less similar to the subject in dwelling size and/or lack a garage when compared to the subject.

The Board finds the best evidence of equity to be appellant's comparable #3 and board of review comparable #2 which overall are most similar to the subject in location, age, dwelling size and features. However, the Board finds board of review comparable #2 has finished basement area suggesting a downward adjustment is necessary to make it more equivalent to the subject. The comparables have improvement assessments of \$67,306 and \$77,289 or \$32.80 and \$35.47 per square foot of living area, respectively. The subject's improvement assessment of \$78,667 or \$35.01 per square foot of living area is bracketed by the best comparables in the record on a square foot basis but fall above on an overall basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

January 21, 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

Thomas Shea, 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