



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

APPELLANT: James Heath
DOCKET NO.: 22-34192.001-R-1
PARCEL NO.: 13-03-314-007-0000

The parties of record before the Property Tax Appeal Board are James Heath, 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 **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: \$12,400
IMPR.: \$47,070
TOTAL: \$59,470

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 dwelling of masonry exterior construction containing 2,126 square feet of living area. The dwelling is approximately 87 years old. Features of the property include a crawl space foundation, central air conditioning, one fireplace, 1½ bathrooms, and a 1-car garage. The property has a 4,960 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 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 2-05 properties improved with two-story dwellings of masonry exterior construction that range in size from 1,948 to 2,120 square feet of living area. The dwellings range in age from 72 to 92 years old. Each comparable has a full basement, central air

conditioning, one fireplace, 1½ or 2 bathrooms, and a 1-car or 2-car garage. The comparables have the same assessment neighborhood code as the subject and are located from .2 to .4 of a mile from the subject. These properties have improvement assessments ranging from \$40,500 to \$47,980 or from \$20.79 to \$22.88 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$47,070.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,000. The subject property has an improvement assessment of \$50,600 or \$23.80 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-05 properties improved with 2-story dwellings of masonry exterior construction that range in size from 1,860 to 2,120 square feet of living area. The homes range in age from 82 to 93 years old. Each property has a full basement with one having finished area, one fireplace, one or two full bathrooms, one or two half bathrooms, and a 1-car or a 2-car garage. Two comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located within the same block as the subject. These properties have improvement assessments that range from \$44,603 to \$51,500 or from \$23.87 to \$24.29 per square foot of living area. The board of review asserted the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are similar to the subject in style, age, exterior construction, and size. The comparables have varying degrees of similarity to the subject in features. Each comparable is superior to the subject in foundation having a full or partial basement unlike the subject's crawl space foundation; three comparables are superior to the subject in number of bathrooms; and four comparables are superior to the subject in garage size, necessitating downward adjustments to the comparables to make them more equivalent to the subject for these dissimilarities. Conversely, two comparables have no central air conditioning, unlike the subject, which would require upward adjustments to make the comparables more equivalent to the subject for this difference. These eight comparables have improvement assessments that range from \$40,500 to \$51,500 or from \$20.79 to \$24.29 per square foot of living area. Although the subject's improvement assessment of \$50,600 or \$23.80 per square foot of living area falls within the range established by the comparables in this record the Board finds a reduction in the assessment is appropriate given the superior features of the comparables relative to the subject

dwelling. Based on this record, after considering the appropriate adjustments to the comparables, the Board finds the appellant demonstrated with clear and convincing evidence that 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: 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

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