



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

APPELLANT: Julian Popescu  
DOCKET NO.: 22-34593.001-R-1  
PARCEL NO.: 13-03-301-023-0000

The parties of record before the Property Tax Appeal Board are Julian Popescu, 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:** \$21,917  
**IMPR.:** \$70,082  
**TOTAL:** \$91,999

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 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 1.5-story dwelling of masonry exterior construction containing 3,855 square feet of living area. The dwelling is approximately 85 years old. Features of the property include a partial unfinished basement, two fireplaces, 2½ bathrooms, and a 2-car garage. The property has an 8,767 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-04 properties improved with 1-story dwellings of masonry exterior construction that range in size from 2,090 to 2,695 square feet of living area. The homes range in age from 58 to 68 years old. Each comparable has a full basement, one or two

fireplaces, 2 or 2½ bathrooms, and a 2-car or 2½ -car garage. The comparables have the same assessment neighborhood code as the subject and are located from 322 feet to .6 of a mile from the subject property. The comparables have improvement assessments ranging from \$35,019 to \$44,375 or from \$16.45 to \$17.73 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$64,957.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,999. The subject property has an improvement assessment of \$70,082 or \$18.18 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 2-04 properties improved with 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,520 to 2,826 square feet of living area. The homes range in age from 84 to 95 years old. Three comparables have a full or partial unfinished basement and one comparable has a slab foundation. The comparables have 2 or 2½ bathrooms, and a 2-car or 2.5-car garage. Two comparables have central air conditioning and two fireplaces. Comparable #3 is described as having other improvements but no further descriptive information was provided. These properties have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. The comparables have improvement assessments that range from \$48,275 to \$56,330 or from \$18.97 to \$21.38 per square foot of living area.

The board of review commented that the subject is unique in being the largest class 2-04 property in the surrounding neighborhoods and there is a limited amount of comparables available in terms of size. The board of review also contends more weight should be given the recent sale of the property that occurred in November 2020 for a price of \$925,000, which is greater than the market value reflected by 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds none of the comparables submitted by the parties are particularly similar to the subject in dwelling size. Nevertheless, the Board gives less weight to the appellant's comparables that differ from the subject in style and are not as similar to the subject in age as are the comparables provided by the board of review. The Board finds the best evidence of assessment equity to be board of review comparables that are similar to the subject in age and style but are smaller in dwelling size containing from 2,520 to 2,826 square feet of living area. Due to differences from the subject dwelling in size, the board of review comparables would require significant upward

adjustments to make them more equivalent to the subject for this dissimilarity. The board of review comparables have improvement assessments that range from \$48,275 to \$56,330 or from \$18.97 to \$21.38 per square foot of living area. The subject's improvement assessment of \$70,082 or \$18.18 per square foot of living area falls above the overall improvement assessment range but is below the range on a per square foot of living area basis as established by the best comparables in this record. The subject's overall higher improvement assessment is appropriate given the dwelling's larger size relative to the best comparables in the record. 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: \_\_\_\_\_

August 19, 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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