



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

APPELLANT: Ian Carswell
DOCKET NO.: 22-34759.001-R-1
PARCEL NO.: 14-20-405-024-0000

The parties of record before the Property Tax Appeal Board are Ian Carswell, 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: \$36,300
IMPR.: \$33,700
TOTAL: \$70,000

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 two-story multi-family building of masonry exterior construction with 2,252 square feet of building area. The building is approximately 124 years old. Features of the property include a full basement with a formal recreation room and two bathrooms.¹ The property has a 2,420 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 apartment building 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 2-11 properties improved with two-story buildings of masonry

¹ The board of review described the subject as having a full basement with a formal recreation room, which was not refuted by the appellant in rebuttal.

exterior construction that range in size from 2,234 to 2,388 square feet of building area. The buildings are 119 or 124 years old. Each property has a full basement with one having finished area, and two or three bathrooms. Three of the comparables have a 1½-car or a 2-car garage. The comparables have the same assessment neighborhood code as the subject and are located approximately .9 of a mile from the subject. Their improvement assessments range from \$27,875 to \$30,875 or from \$12.09 to \$12.93 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$27,992.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,000. The subject property has an improvement assessment of \$33,700 or \$14.96 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 improved with two-story buildings of masonry or frame exterior construction that range in size from 2,210 to 2,376 square feet of building area and in age from 123 to 133 years old. Each property has a partial or full basement with three having formal recreation rooms, and 2, 2½ or 3 bathrooms. Three comparables have a 2-car garage. One comparable has central air conditioning and two fireplaces. These properties have the same neighborhood code as the subject and are located in the same block, ¼ of a mile from the subject, or in the "subarea." Their improvement assessments range from \$34,558 to \$52,584 or from \$14.96 to \$23.35 per square foot of building area. The board of review contends the building assessed value per square foot for the comparables is equal or higher than the subject, which supports the 2022 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight equity comparables submitted by the parties to support their respect positions. The comparables have the same classification code and neighborhood code as the subject property. The buildings are similar to the subject in size and age. The Board gives less weight to board of review comparable #1 due to the property's superior features in relation to the subject property which includes central air conditioning and two fireplaces. The remaining comparables are relatively similar to the subject in features with the exception six of the properties have a 1½-car or a 2-car garage, unlike the subject property. These comparables have improvement assessments that range from \$27,875 to \$47,500 or from \$12.09 to \$21.32 per square foot of building area. The subject's improvement assessment of \$33,700 or \$14.96 per square foot of building area falls within the range established by the best comparables in this 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: _____

February 18, 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

Ian Carswell, 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