



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

APPELLANT: Sharon Solwitz
DOCKET NO.: 22-35066.001-R-1
PARCEL NO.: 14-20-219-023-0000

The parties of record before the Property Tax Appeal Board are Sharon Solwitz, 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: \$45,000
IMPR.: \$25,870
TOTAL: \$70,870

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 three-story multi-family building of frame exterior construction that contains 2,041 square feet of building area. The building is approximately 128 years old. Features of the property include a full unfinished basement and 2½ bathrooms. The property has a 3,000 square foot site located in Chicago, Lakeview 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 inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-11 properties improved with two-story or three-story multi-family buildings of frame exterior construction that range in size from 1,918 to 2,309 square feet of building area. The buildings range in age from 123 to 129 years old. Each comparable has a

full or partial basement with one having finished area, and 2 or 2½ bathrooms. One comparable has a fireplace and three comparables have a 2-car garage. The comparables have the same assessment neighborhood code as the subject property and are located from .2 to 1 mile from the subject property. The comparables have improvement assessments ranging from \$24,000 to \$29,070 or from \$12.51 to \$12.93 per square foot of building area. The appellant submitted a copy of the board of review final decision disclosing the subject had a total assessment of \$72,998. The appellant indicated the subject has an improvement assessment of \$27,998 or \$13.72 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$25,798.

The board of review submitted its "Board of Review Notes on Appeal" and information on four comparables to support its contention of the correct assessment. The board of review comparables consist of class 2-11 properties improved with one-story or two-story buildings of frame, masonry or frame and masonry exterior construction that range in size from 2,104 to 2,452 square feet of building area. The buildings are either 114 or 128 years old. Three comparables have a full basement with one being finished with an apartment and one comparable has a slab foundation. Each property has 2 or 4 bathrooms and a 2-car garage. Two comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property and are located along the same street and within the same block as the subject property. The comparables have improvement assessments ranging from \$32,000 to \$43,343 or from \$15.21 to \$17.80 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 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 Board gives less weight to appellant's comparable #2 due to having a fireplace and a full basement with finished area, features the subject does not have. The Board gives less weight to the board of review comparables due to differences from the subject in style, size, foundation, finished basement amenity and central air conditioning amenity. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 that are improved with two-story or three-story buildings that range in size from 1,918 to 2,309 square feet of building area and in age from 124 to 129 years old. Two of these comparables have a two-car garage, unlike the subject property, necessitating downward adjustments to make the comparables more equivalent to the subject for this difference. These comparables have improvement assessments ranging from \$24,000 to \$29,070 or from \$12.51 to \$12.93 per square foot of building area. Appellant's comparable #1 is most similar to the subject in style being a three-story building with an improvement assessment of \$24,000 or \$12.51 per square foot of

building area. The subject's improvement assessment of \$27,998 or \$13.72 per square foot of building area falls within the overall improvement assessment range but is above the range on a per square foot of building area basis established by the best comparables. Significantly, the subject has an improvement assessment above the comparable most similar to the subject in style. Based on this record the, after considering the appropriate adjustments to the best comparables, 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sharon Solwitz, 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