



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

APPELLANT: Steven Weisman
DOCKET NO.: 22-36650.001-R-1
PARCEL NO.: 14-29-110-046-0000

The parties of record before the Property Tax Appeal Board are Steven Weisman, 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: \$46,875
IMPR.: \$117,723
TOTAL: \$164,598

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 an owner-occupied a two-story dwelling of masonry exterior construction with 2,847 square feet of living area. The dwelling is approximately 4 years old. Features include a full basement with finished area, 3½ bathrooms, central air conditioning, and a two-car garage. The property has a 3,125 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 21-31804.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$164,598 based on the evidence submitted by the parties.

For this 2022 tax year appeal, the appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of the argument, the appellant submitted information on four comparables located in the same neighborhood code as the subject and within .5 of a mile from the subject. The comparables consist of class 2-78 two-story dwellings of masonry exterior construction ranging in size from 2,658 to 3,270 square feet of living area. The homes range in age from 3 to 10 years old. Each comparable has a full basement, from 4½ to 5½ bathrooms with three comparables each having a second half-bath. Each dwelling has central air conditioning, two to four fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$97,682 to \$121,281 or from \$35.78 to \$37.90 per square foot of living area.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$104,456 or \$36.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,682. The subject property has an improvement assessment of \$119,807 or \$42.08 per square foot of living area. The board of review did not report the application of any equalization factor for tax year 2023.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code and within ¼ of a mile from the subject. The comparables are improved with class 2-78 two-story dwellings of frame or masonry exterior construction that range in size from 2,658 to 2,814 square feet of living area. The comparables range in age from 1 to 10 years old. Features include full basements with finished area, 4½ to 5½ bathrooms with three comparables each having a second half-bath, central air conditioning, and a two-car garage. Three comparables have from one to three fireplaces. The comparables have improvement assessments ranging from \$118,336 to \$121,734 or from \$43.00 to \$45.57 per square foot of living area.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds this provision of the Property Tax Code is controlling in that the prior year's assessment should be carried forward to the 2022 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal the prior tax year under Docket Number 21-31804.001-R-1 where the Board issued a decision in the 2021 appeal lowering the assessment of the subject property to \$164,598 based on the evidence submitted by the parties. (86 Ill.Admin.Code §1910.90(i)). The record further indicates that the subject property is an owner-occupied dwelling. The record also reveals that the 2021 tax year and the 2022 tax year are within the same general assessment period in Lake View Township. The record contains no evidence indicating the subject property sold in an arm's length transaction as of the Board's 2021 decision and the 2021 decision of the Property Tax Appeal Board has not yet been reversed or modified upon review. As a final point the board of review reported that no equalization factor was applied to the subject's assessment in 2022. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision.

For the 2022 appeal, the taxpayer 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 parties submitted a total of eight equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #4 as well as board of review comparable #4 due to their differing dwelling sizes when compared to the subject.

As reduced in accordance with Section 16-185 of the Property Tax Code, the subject's improvement assessment is \$117,723 or \$41.35 per square foot of gross building area which is bracketed by the four remaining equity comparables presented by both parties which range from \$36.75 to \$43.60 per square foot of living area. Based on the foregoing analysis, the Board finds that no further reduction in the subject's improvement assessment is warranted on grounds of lack of assessment uniformity beyond the reduction that is granted in accordance with Section 16-185.

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

Steven Weisman, 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