FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Adrian Man
DOCKET NO.: 22-36885.001-R-1
PARCEL NO.: 13-09-218-008-0000

The parties of record before the Property Tax Appeal Board are Adrian Man, 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:	$12,540
IMPR.:	$22,176
TOTAL:	$34,716

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 one-story dwelling of masonry exterior construction containing 1,056 square feet of living area. The dwelling is approximately 65 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, one bathroom and a 2-car garage. The property has a 5,016 square foot site and is in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 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 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,047 to 1,159 square feet of living area. The homes range in age from 62 to 96 years old. Each comparable has a full or partial basement, central air conditioning, 1 or 1½ bathrooms, and a 1½-car, 2-car or 2½-car garage. The comparables have the same assessment neighborhood code as the subject and are located from 210 feet to .4 of a mile from the subject property. The comparables have improvement assessments ranging from $16,975 to $22,901 or from $16.21 to $20.79 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $20,265.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $34,716. The subject property has an improvement assessment of $22,176 or $21.00 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 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,056 to 1,152 square feet of living area. The homes are either 65 or 81 years old. Each comparable has a full basement with three having finished area, central air conditioning, 1 or 1½ bathrooms, and a 1½-car or 2-car garage. These properties have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property.

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 gives less weight to appellant's comparable #3 and board of review comparable #3 due to differences from the subject dwelling in age. The Board gives most weight to appellant's comparables #1, #2 and #4 along with board of review comparables #1, #2 and #4 that range in size from 1,047 to 1,159 square feet of living area and in age from 62 to 66 years old. Appellant's comparable #2 and board of review comparables #2 and #4 each have an additional ½ bathroom relative to the subject dwelling indicating each would require a downward adjustment to make them more equivalent to the subject for this difference. Appellant's comparable #2 has a larger garage than the subject indicating the property would require a downward adjustment for this superior attribute relative to the subject property. Conversely, appellant's comparable #4 and board of review comparable #1 both have smaller garages than the subject requiring upward adjustments for this difference. Additionally, appellant's comparable #2 has a partial basement which is unlike the subject's full basement, and board of review comparable #1 has an unfinished basement, inferior to the subject's finished basement, indicating both comparables would require upward adjustments to make them more equivalent to the subject for these dissimilarities. As a final point, the record failed to disclose whether the appellant's comparables have unfinished or finished basement area, which detracts from the Board's ability to make a more complete determination of the similarities of the comparables to the subject property. Nevertheless, these six comparables have improvement assessments that range from $16,975 to $25,480 of from $16.21 to $23.75 per square foot of living area. The subject's improvement assessment of $22,176 or $21.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables to make them more equivalent to the subject property, 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:

C E R T I F I C A T I O N

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

Adrian Man, 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