



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

APPELLANT: Ian Murray  
DOCKET NO.: 22-37170.001-R-1  
PARCEL NO.: 13-24-208-004-0000

The parties of record before the Property Tax Appeal Board are Ian Murray, 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 **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:** \$18,600  
**IMPR.:** \$35,944  
**TOTAL:** \$54,544

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 with 1,234 square feet of living area. The dwelling is approximately 63 years old. Features of the home include an unfinished basement, one bathroom and a two-car garage. The property has an approximately 3,720 square foot site and is located 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject and either .06 of a mile or 1-mile from the subject. The comparables are improved with class 2-03 one-story dwellings of masonry exterior construction ranging in size from 1,170 to 1,375 square feet of

living area. The homes range in age from 94 to 98 years old. Each comparable has a full unfinished basement, 1 or 1½ bathrooms, and from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$28,250 to \$32,250 or from \$22.00 to \$24.15 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$28,740 or \$23.29 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 \$54,544. The subject property has an improvement assessment of \$35,944 or \$29.13 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood code and same tax block as the subject. The comparables are improved with one-story class 2-03 dwellings of masonry exterior construction containing either 1,008 or 1,092 square feet of living area. The homes are either 60 or 63 years old. Two comparables have full unfinished basements and comparable #3 has a concrete slab foundation. Each dwelling has 1 bathroom and either a 1-car or a 1.5-car garage. Comparable #3 has central air conditioning. The comparables have improvement assessments ranging from \$33,400 to \$39,200 or from \$33.13 to \$37.10 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

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 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 a total of seven equity comparables in support of their respective positions before the Property Tax Appeal Board. Given differences in dwelling size and/or age of the comparables when compared to the subject, none of the comparables are particularly similar to the subject. However, the Board gives less weight to board of review comparable #3, which differs from the subject with a concrete slab foundation and central air conditioning whereas the subject has an unfinished basement and lacks air conditioning.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1 and #2, which are more similar to the subject in location, design and some features. Although four of these six more similar properties are older than the subject dwelling, suggesting upward adjustments are needed for the age difference to make these properties more equivalent to the subject. Similarly, three of the best comparables are larger than the subject dwelling and three of the best comparables are smaller than the subject dwelling, suggesting varying adjustments are necessary to all of the comparables to make them more equivalent to the subject property in living area square footage. Likewise, four of the

comparables need adjustments for differences in garage capacity when compared to the subject. These six best comparables have improvement assessments ranging from \$28,250 to \$39,200 or from \$22.00 to \$37.10 per square foot of living area. The subject's improvement assessment of \$35,944 or \$29.13 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

After considering adjustments to the best comparables for differences from the subject, 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.



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Chairman



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Member



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Member



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Member

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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:

November 19, 2024



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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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