



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

APPELLANT: Donald Jensen  
DOCKET NO.: 22-37244.001-R-1  
PARCEL NO.: 13-22-215-019-0000

The parties of record before the Property Tax Appeal Board are Donald Jensen, 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:** \$24,960  
**IMPR.:** \$37,040  
**TOTAL:** \$62,000

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 1-story/1.5-story dwelling of masonry exterior construction.<sup>1</sup> The dwelling is approximately 96 years old. Features of the home include a full unfinished basement, 2 full bathrooms, a fireplace, and a two-car garage.<sup>2</sup> The property has a 7,800 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differ on whether the subject dwelling is a 1-story or a 1.5-story home but neither party provided photographic or other evidence of the design of the dwelling. As both parties provided evidence of comparables reflecting both designs, the Board finds the distinction in design does not prohibit a determination of the correct assessment on the written record.

<sup>2</sup> The parties also differ as to whether the home has central air conditioning, however, again the parties provided comparables with varying degrees of similarity to the subject with regard to this amenity.

The parties differ regarding the dwelling size of the home. The appellant reports a size of 2,310 square feet and the board of review reports a size of 2,026 square feet. In the absence of evidence of new construction or an addition to the dwelling as of January 1, 2022, the Board in part takes judicial notice of its decision in Docket No. 21-41596 concerning this dwelling for tax year 2021. Given the prior decision and the lack of rebuttal from the appellant concerning the reported dwelling size of 2,026 square feet of living area asserted by the board of review which was not refuted, the Board finds that the subject dwelling contains 2,026 square feet of living area.

The appellant contends assessment inequity concerning 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 neighborhood code and within .3 of a mile from the subject. The comparables consist of class 2-04 "one or more story" dwellings of frame exterior construction that range in age from 125 to 163 years old. The homes range in size from 2,142 to 2,748 square feet of living area. Each comparable has a full basement, 1 or 2 full bathrooms and comparable #3 has 1 half-bath. Features include central air conditioning and a two-car or a three-car garage. Comparable #4 has a fireplace. The comparables have improvement assessments ranging from \$23,441 to \$41,978 or from \$10.94 to \$15.41 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$32,871 or \$16.22 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 \$62,000. The subject property has an improvement assessment of \$37,040 or \$18.28 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 located in the same neighborhood code as the subject and within ¼ of a mile from the subject. The comparables consist of class 2-04, 1-story or 1.5-story dwellings of frame, frame and masonry or masonry exterior construction that range in age from 100 to 116 years old. The homes range in size from 1,976 to 2,429 square feet of living area. Each comparable has a full basement, one of which has finished area. Features include 1 or 2 full bathrooms and two comparables each have a half-bath. Three comparables have central air conditioning and each comparable has either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$39,960 to \$48,123 or from \$19.07 to \$20.22 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4 along with board of review comparables #2, #3 and #4, due to significantly differing dwelling sizes when compared to the subject dwelling size of 2,026 square feet as determined herein.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 as well as board of review comparable #1, which are most similar to the subject in location, dwelling size and/or other features. Adjustments to the best comparables are necessary for differences in age, bathroom count, fireplace amenity and/or garage capacity. These comparables have improvement assessments of \$23,441 and \$39,960 or of \$10.94 and \$20.22 per square foot of living area. The subject's improvement assessment of \$37,040 or \$18.28 per square foot of living area is bracketed by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared 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: \_\_\_\_\_

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: \_\_\_\_\_

December 17, 2024



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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