



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

APPELLANT: Jill and Michael Buhrfiend
DOCKET NO.: 22-37761.001-R-1
PARCEL NO.: 13-12-218-015-0000

The parties of record before the Property Tax Appeal Board are Jill and Michael Buhrfiend, the appellants, 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: \$10,252
IMPR.: \$41,747
TOTAL: \$51,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story multi-family building of masonry exterior construction with 2,970 square feet of building area. The building was approximately 100 years old. Features of the building include a full basement that is finished with an apartment, three full baths, and a 2-car garage. The property has a 3,204 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with multi-family buildings of masonry exterior construction ranging in size from 2,819 to 3,252 square feet of building area. The buildings are 64 to 72 years old. Each

comparable has a full basement and two or three full baths. Two comparables each have two half baths. Two comparables each have a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$36,502 to \$40,906 or from \$12.38 to \$12.95 per square foot of building area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,999. The subject property has an improvement assessment of \$41,747 or \$14.06 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject property. The comparables are class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction ranging in size from 2,329 to 2,664 square feet of building area. The buildings are 70 to 107 years old and have full basements, one of which has finished area. Two comparables have central air conditioning. Each comparable has two full baths and a 2-car garage. Comparable #4 has one half bath. The comparables have improvement assessments ranging from \$37,845 to \$43,000 or from \$14.50 to \$18.03 per square foot of building area. Based on this evidence, the board of review requests confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #1, #3 and #4 which lack a garage and/or are located less proximate (1 mile away) when compared to the subject. The Board gives less weight to board of review comparables #2 and #3 which are less similar to the subject in building size.

The Board finds the best evidence of assessment equity to be appellants' comparable #2 along with board of review comparables #1 and #4 which overall are more similar to the subject in location and building size. However, two comparables are newer buildings; two comparables lack finished basement area; and two comparables have less baths, when compared to the subject suggesting adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$37,845 to \$40,906 or from \$12.74 to \$15.02 per square foot of building area. The subject's improvement assessment of \$41,747 or \$14.06 per square foot of building area falls within the range established by the best comparables in this record on square foot basis but higher on an overall basis. However, after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's higher improvement assessment is supported. Based on this record, the Board finds

appellants 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

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

APPELLANT

Jill and Michael Buhrfiend, 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