FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marquette Partners LLC
DOCKET NO.: 22-42928.001-R-1
PARCEL NO.: 20-23-119-017-0000

The parties of record before the Property Tax Appeal Board are Marquette Partners LLC, 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:	$7,875
IMPR.:	$31,613
TOTAL:	$39,488

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 3-story multi-family building of masonry exterior construction with 8,905 square feet of building area. The building is approximately 128 years old. Features include a basement, six fireplaces, six full bathrooms, and a 3-car garage. The property has a 6,300 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject and from 0.2 of a mile to 1.9 miles from the subject. The comparables are improved with 3-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 8,286 to 9,248 square feet of building area. The buildings range in age from 109 to 124 years old. Each comparable has a basement, six full bathrooms, and from a 2-car to a 4-car garage. One comparable has six fireplaces. The comparables have improvement assessments ranging from $22,188 to $24,437 or from $2.40 to $2.75 per square foot of building area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to $23,064.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $39,488. The subject property has an improvement assessment of $31,613 or $3.55 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 located within the same assessment neighborhood code as the subject and on the same block or 0.25 of a mile from the subject. The comparables are improved with 3-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 8,286 to 10,146 square feet of building area. The buildings range in age from 107 to 128 years old. Each building has a basement and six or ten full bathrooms. Three comparables have from a 2-car to a 4-car garage and one comparable has six fireplaces. The comparables have improvement assessments ranging from $32,125 to $49,125 or from $3.56 to $5.67 per square foot of building 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 record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3, which is located more than one mile from the subject. The Board also gives less weight to the board of review's comparables #1, which is a much larger building than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #4 and the board of review's comparables #2, #3, and #4, which are more similar to the subject in building size, location, and most features, although these comparables are newer buildings than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, the board of review's comparable #2 has more bathrooms than the subject but lacks a garage that is a feature of the subject, and four comparables lack fireplaces compared to the subject's six fireplaces, suggesting adjustments to these comparables would be needed. These comparables have improvement assessments that range from $22,188 to $49,125 or from $2.40 to $5.67 per square foot of building area. The subject's improvement assessment of $31,613 or $3.55 per square foot of building area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate 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.

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: July 15, 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

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