



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

APPELLANT: Blue Chair Capital, LLC  
DOCKET NO.: 22-49295.001-R-1  
PARCEL NO.: 25-04-328-018-0000

The parties of record before the Property Tax Appeal Board are Blue Chair Capital, LLC, 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:** \$2,343  
**IMPR.:** \$11,442  
**TOTAL:** \$13,785

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 is improved with a one-story dwelling of masonry exterior construction with 1,060 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a full basement with a formal recreation room and 1½ bathrooms. The property has a 3,125 square foot site located in Chicago, Lake 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 regarding the improvement 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 1,040 to 1,080 square feet of living area and in age from 57 to 60 years old. Each property has a full unfinished basement and 1½ bathrooms. The

comparables have the same assessment neighborhood code as the subject property and are located from approximately .5 to 1.6 miles from the subject property. These properties have improvement assessments ranging from \$5,231 to \$10,375 or from \$5.02 to \$9.79 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$7,621.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,785. The subject property has an improvement assessment of \$11,442 or \$10.79 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 consisting of class 2-03 properties improved with one-story dwellings of masonry exterior construction that have either 1,040 or 1,060 square feet of living area. The dwellings are 56 or 58 years old. Each property has a full basement with a formal recreation room, 1 or 1½ bathrooms, and a two-car garage. One comparable also has central air conditioning. The comparables have the same assessment neighborhood code as the subject property and are located on either the same block or ¼ mile from the subject property. Comparables #1 and #2 are located on the same street and, based on the addresses, on either side of the subject property. Each comparable has an improvement assessment of \$13,656 or \$12.88 and \$13.13 per square foot of living area.

### **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 seven comparables to support their respective positions. The comparables are similar to the subject in age, style and size. The Board finds, however, the comparables submitted by the board of review are more similar to the subject in location than are the comparables submitted by the appellant and are to be given the most weight. The board of review comparables have varying degrees of similarity to the subject in features. Comparable #3 has ½ less bathroom than the subject requiring an upward adjustment to make it more equivalent to the subject for this dissimilarity. Conversely, each of the board of review comparables has a 2-car garage, unlike the subject property, and comparable #2 has central air conditioning, a feature the subject does not have, necessitating downward adjustments to make the comparables more equivalent to the subject for these differences. Each of the board of review comparables has an improvement assessment of \$13,656 or \$12.88 and \$13.13 per square foot of living area. The subject's improvement assessment of \$11,442 or \$10.79 per square foot of living area falls below the best comparables in this record and is well supported after considering the suggested adjustments. Less weight is given the appellant's comparables due to location and the lack of finished basement area. Based on this record 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: \_\_\_\_\_

February 18, 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

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