



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

APPELLANT: Steven Scesnewicz  
DOCKET NO.: 22-49426.001-R-1  
PARCEL NO.: 19-09-328-016-0000

The parties of record before the Property Tax Appeal Board are Steven Scesnewicz, 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:** \$3,780  
**IMPR.:** \$32,510  
**TOTAL:** \$36,290

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 two-story multi-family building of masonry exterior construction with 3,120 square feet of building area. The building is approximately 17 years old. Features of the property include a full unfinished basement, central air conditioning, two bathrooms and a 2-car garage. The property has a 3,780 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-11 apartment building 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 2-11 properties improved with two-story buildings of masonry exterior construction that range in size from 3,455 to 3,642 square feet of building area. The comparable buildings 28 or 29 years old. Each comparable has a full basement finished with an

apartment, central air conditioning, three or six bathrooms, and a 2-car garage. The comparables have the same assessment neighborhood code as the subject property and are located approximately .1 of a mile from the subject. These properties have improvement assessments of \$33,606 and \$34,606 or from \$9.50 to \$9.73 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$30,007.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,290. The subject property has an improvement assessment of \$32,510 or \$10.42 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 composed of class 2-11 properties improved with two-story buildings of masonry exterior construction that range in size from 2,592 to 3,757 square feet of building area. The buildings range in age from 15 to 26 years old. Each property has a full basement with three being finished with an apartment or a formal recreation room. The comparables have two or three full bathrooms and two comparables have an additional two half bathrooms. Three comparables have central air conditioning. One comparable has a 2.5-car garage. These properties have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. Their improvement assessments range from \$33,968 to \$39,606 or from \$10.45 to \$13.53 per square foot of building 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 record contains information on eight equity comparables submitted by the parties to support their respective positions. The comparables provided by the appellant are from 11% to 17% larger than the subject building and 11 or 12 years older than the subject building. The differences in age suggest each comparable would require an upward adjustment to make them more equivalent to the subject in age. Conversely, each of the appellant's comparables has a basement finished with an apartment, unlike the subject property, and one or four more bathrooms than the subject property, suggesting each would require downward adjustments to make them more equivalent to the subject for these differences. The appellant's comparables have improvement assessments of \$33,606 and \$34,606 or from \$9.50 to \$9.73 per square foot of building area. The subject's improvement assessment of \$32,510 or \$10.42 per square foot of building area is below the total improvement assessments but above the improvement assessments on a per square foot basis of these comparables, which appears appropriate considering the differences in size, age, and features.

The board of review comparables are from 4% to 20% larger than the subject and from two years newer to nine years older than the subject building. Three comparables have finished basement

area, unlike the subject, suggesting downward adjustments to the comparables would be appropriate for this difference. Conversely, three of the comparables have no garage and one comparable lacks central air conditioning, suggesting these comparables would require upward adjustments to make them more equivalent to the subject property. The board of review comparables have improvement assessments that range from \$33,968 to \$39,606 or from \$10.45 to \$13.53 per square foot of building area. The subject's improvement assessment of \$32,510 or \$10.42 per square foot of building area falls below the range established by the board of review comparables, which supports the conclusion the subject is not being inequitably assessed.

The overall best comparable is board of review comparable #2, which is most similar to the subject in age, size and features. This property has an improvement assessment of \$33,968 or \$10.45 per square foot of building area, which is slightly above the subject's improvement assessment of \$32,510 or \$10.42 per square foot of building 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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