



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

APPELLANT: Brenton Ruppel
DOCKET NO.: 22-49852.001-R-1
PARCEL NO.: 14-32-126-031-0000

The parties of record before the Property Tax Appeal Board are Brenton Ruppel, the appellant, by attorney Jeremy 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 **A Reduction** 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: \$39,062
IMPR.: \$106,938
TOTAL: \$146,000

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 2-story dwelling of masonry exterior construction with 3,658 square feet of living area. The dwelling is approximately 33 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 2-car garage. The property has an approximately 3,125 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to 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 assessment neighborhood code as the subject property. The comparables have varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$93,644 to \$108,302 or from \$28.80 to \$29.20 per

square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$106,338 or \$29.07 per square foot of living area. Based on this evidence, the appellant requested the subject improvement assessment be reduced.

The appellant disclosed the subject property is an owner-occupied residence. The Board takes judicial notice the subject property was the subject matter of an appeal before this Board the prior year under Docket No. 21-38706.001-R-1 in which the Board issued a decision lowering the subject's assessment to \$146,000 based on evidence presented by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,999. The "Board of Review Notes on Appeal," also disclosed that 2021 was the first year of the general assessment cycle for the subject property and that for tax year 2022 no equalization factor was applied in North Chicago Township.

The subject property has an improvement assessment of \$111,937 or \$30.60 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 located in the same assessment neighborhood code as the subject property which have varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$102,975 to \$121,000 or from \$32.30 to \$35.27 per square foot of living area, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board also finds the subject property was the matter of appeals before this Board for the prior tax years under Docket No. 21-38706.001-R-1, wherein the Board

lowered the subject's total assessment to \$146,000. The record further disclosed the subject property is an owner-occupied residence and that the 2021 and 2022 tax years are within the same general assessment period. The Board takes notice that no equalization factor was issued in North Chicago Township for the 2022 tax year. Furthermore, the record contains no evidence the Board's prior 2021 decision has not yet been reversed or modified upon review and there was no evidence the subject property sold in an arm's length transaction establishing a different fair cash value. Therefore, the Board finds a reduction in the subject's assessment, pursuant to section 16-185 of the Property Tax Code, is warranted. (35 ILCS 200/16-185)

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: _____

May 20, 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

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

APPELLANT

Brenton Ruppel, by attorney:
Jeremy 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