



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

APPELLANT: Gheorghe Iepure
DOCKET NO.: 22-50274.001-R-1
PARCEL NO.: 18-01-100-052-0000

The parties of record before the Property Tax Appeal Board are Gheorghe Iepure, 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: \$3,712
IMPR.: \$21,168
TOTAL: \$24,880

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 multi-family building of frame exterior construction with 2,849 square feet of building area. The building is approximately 161 years old and features a basement finished with an apartment. The property has a 7,425 square foot site and is located in Lyons, Lyons 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 three equity comparables located within the same assessment neighborhood code as the subject and 0.6 of a mile or 1.4 miles from the subject. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame exterior construction ranging in size from 2,016 to 2,709 square feet of building area. The buildings range in age from 92 to 139 years old. Each comparable has a

basement and a 2-car garage. The comparables have improvement assessments ranging from \$10,750 to \$19,518 or from \$5.33 to \$7.20 per square foot of building area.

The appellant presented a final decision of the board of review disclosing the total assessment for the subject of \$24,880.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$18,718.

The board of review submitted its "Board of Review Notes on Appeal." The subject property has an improvement assessment of \$21,168 or \$7.43 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 as the subject. The comparables are improved with 1-story, 2-story, or 3-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,963 to 7,020 square feet of building area. The buildings range in age from 43 to 104 years old. Three comparables have a basement finished with an apartment and one comparable has a slab foundation. One comparable has a 2-car garage. The comparables have improvement assessments ranging from \$25,422 to \$52,607 or from \$7.49 to \$8.58 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 seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, which are located more than one mile from the subject. The Board gives less weight to the board of review's comparables #1, #3, and #4, due to substantial differences from the subject in design and/or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparable #2, which are more similar to the subject in design and location but have varying degrees of similarity to the subject in building size, age, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$16,253 and \$45,384 or \$7.19 and \$7.81 per square foot of building area, respectively, and bracket the subject in building size. The subject's improvement assessment of \$21,168 or \$7.43 per square foot of living area is

bracketed by the best two 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: _____

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: _____

August 19, 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

Gheorghe Iepure, 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