



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

APPELLANT: Mitchell Rosner
DOCKET NO.: 22-58688.001-R-1
PARCEL NO.: 17-03-113-018-0000

The parties of record before the Property Tax Appeal Board are Mitchell Rosner, the appellant(s), by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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: \$77,600
IMPR.: \$217,400
TOTAL: \$295,000

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 is a 113-year-old, three-story single-family dwelling of masonry construction containing 3,987 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and two fireplaces. Appellant reports that the subject is not owner occupied. The property has a 3,104 square foot site located in Chicago, North Chicago Township, Cook County. The property is a Class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed this direct appeal from the Board's January 21, 2025, decision in docket number 2021-50456.001-R-1, pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In that decision, the Board reduced the total assessment of the subject property to \$272,485 based on an agreement of the parties and the evidence submitted. In support of the present appeal, the appellant submitted a copy of that decision along with a letter dated January

21, 2025, requesting a direct appeal. The appellant also disclosed on the submitted residential appeal form that the subject property was not owner-occupied for the lien year at issue.

The appellant also contends assessment inequity as the basis of the appeal. In support of this claim, the appellant submitted information on four equity comparable properties exhibiting varying degrees of similarity to the subject. The appellant reported neighborhood codes of 74002 and 74023¹ for the selected comparables and indicated that they are located between 0.30 and 0.70 miles from the subject property. The improvement assessments for the comparables range from \$29.39 to \$32.33 per square foot of living area. Based on this evidence, the appellant requests that the subject's total assessment be reduced to \$272,485.

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment for the subject property of \$295,000. The subject property has an improvement assessment of \$217,400, or \$54.53 per square foot of living area. In support of the assessment, the Board of Review presented data on four suggested equity comparable properties that exhibit varying degrees of similarity to the subject.

The Board of Review reported that the comparables are located within a ¼-mile radius of the subject and share the same neighborhood code. The comparables have improvement assessments ranging from \$59.58 to \$68.64 per square foot of living area. The Board of Review contends that these comparables demonstrate that the subject's assessment is equitable and consistent with assessments of similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's current assessment.

Conclusion of Law

As an initial matter, the Board finds that the subject property was the subject of an appeal for the 2021 tax year, in which the Property Tax Appeal Board issued a decision reducing the assessment to \$272,485 based on an agreement of the parties and the evidence submitted. However, the record does not establish by a preponderance of the evidence that the subject property was an owner-occupied dwelling in 2022. In fact, the appellant affirmatively disclosed that the subject was not owner-occupied for the lien year at issue.

To qualify for the carry-forward of a reduced assessment under Section 16-185 of the Property Tax Code, the property must be a residence occupied by the owner during the subsequent year of the same general assessment period. Additionally, the appellant indicated in its brief that the present matter is filed as a direct appeal based on a favorable prior PTAB decision. Based on the record before the Board, the "rollover" provision in Section 16-185 is inapplicable.

¹ The Board notes that Cook County neighborhood codes are specific, two-digit identifiers used by the Assessor's Office to group similar properties within 38 townships for assessment and valuation. The appellant lists the neighborhood code for the subject as 74002. The Board takes official notice that in the 2021 appeal filed for this subject the appellant listed the neighborhood code as 22.

The taxpayer contends that the subject property is inequitably assessed and submits this argument as the basis of the appeal. When unequal treatment in the assessment process is alleged, the inequity of the assessments must be proven by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment should consist of documentation of the assessments for the assessment year in question for no fewer than three comparable properties, demonstrating similarity, proximity, and the absence of distinguishing characteristics between the suggested comparables and the subject property. 86 Ill. Admin. Code §1910.65(b). After considering the evidence submitted, the Board finds that the appellant has not met this burden of proof. Accordingly, a reduction in the subject property's assessment is not warranted.

The Board finds the best evidence of assessment equity to be comparable properties submitted by the board of review, together with comparable properties #1 and #2 submitted by the appellant. These comparable properties are similar to the subject in size, age, design, and location, and they reflect improvement assessments ranging from \$25.37 to \$68.46 per square foot of living area. The subject's improvement assessment of \$54.53 per square foot of living area falls within the range established by the most reliable comparable properties in the record.

After considering all comparable properties submitted by the parties, with greater weight placed on those that are more proximate in location, more similar in size, and more comparable in features relative to the subject, and after further considering adjustments for differences from the subject, the Board finds that the subject's improvement assessment is supported.

Based on the evidence presented, the Board concludes that the appellant failed to demonstrate by clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, a reduction in the subject's assessment, as requested by the appellant, 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:

April 21, 2026



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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