



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

APPELLANT: Andy Rosenband
DOCKET NO.: 23-29029.001-R-1
PARCEL NO.: 14-31-125-015-0000

The parties of record before the Property Tax Appeal Board are Andy Rosenband, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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 **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: \$16,800
IMPR.: \$69,700
TOTAL: \$86,500

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 2023 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 2,072 square feet of living area.¹ The dwelling is approximately 7 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 2,400 square foot site and is located in Chicago, West 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$865,000 as of January 1, 2021. The appraisal was prepared by Tom J. Boyle, Jr. an Associate Real Estate

¹ The Board finds the best description of the subject's dwelling size was found in the appraisal which contained a sketch of the subject with dimensions.

Trainee Appraiser and supervisory appraiser David Conaghan, CIAO and Certified General Real Estate Appraiser. The intended use of the appraisal report was for the sole purpose of assisting the client with an ad valorem tax assessment.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value selecting four comparable sales located from within 0.63 of a mile from the subject property. The comparables have sites that range in size from 2,675 to 4,944 square feet of land area and are improved with traditional dwellings with a mixture of brick, vinyl, cedar and concrete exterior construction ranging in size from 3,000 to 3,400 square feet of living area. The homes range from 4 to 18 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a 2-car garage. The comparables sold from July 2018 to February 2021 for prices ranging from \$820,000 to \$915,500 or from \$241.18 to \$296.67 per square foot of living area, land included. The appraisers adjusted the comparables for various differences with the subject arriving at adjusted sale prices of the comparables ranging from \$773,500 to \$871,900 and an opinion of market value for the subject of \$865,000.

The appellant also revealed in the Residential Appeal petition that the subject property is an owner-occupied residence.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value of the subject property when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,754. The subject's assessment reflects a market value of \$1,107,540 or \$534.53 per square foot of living area,² including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The notes on appeal also disclosed that the 2021 tax year was the first year of the subject's triennial general assessment period and no equalization factor was applied in West Chicago Township for the tax year 2022.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located on the same block or within ¼ of a mile from the subject property. The comparables have varying degrees of similarity to the subject and sold from August 2021 to November 2022 for prices ranging from \$1,195,000 to \$2,125,000 or from \$557.89 to \$787.04 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2021 and 2022 tax years under Docket Nos. 21-34185.001-R-1 and 22-33003.001-R-1. (86 Ill.Admin.Code §1910.90(i)). In those appeals, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$86,500 based

² When using the subject's dwelling size of 2,072 square feet of living area.

on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2023 is an owner-occupied residence, which was not refuted by the board of review.

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 Property Tax Appeal Board finds that the total assessment as established by the Board for the 2021 and 2022 tax years of \$86,500 should be carried forward to the 2023 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

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 Board finds that the subject property was the subject matter of appeals before the Property Tax Appeal Board for the 2021 and 2022 tax years under Docket Nos. 21-34185.001-R-1 and 22-33003.001-R-1 in which decisions were issued based upon the evidence presented by the parties reducing the subject's total assessment to \$86,500.³ The record indicates that the subject property is an owner-occupied dwelling and that 2021 and 2023 are within the same general assessment period. The record further indicates that no equalization factor was applied in West Chicago Township for the 2023 tax year. Furthermore, there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

³ The Property Tax Appeal Board decisions for the 2021, 2022 and 2023 tax years are being issued contemporaneously by the Board.

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

Andy Rosenband, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602