FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John P. and Annette Hering
DOCKET NO.: 23-32407.001-R-1
PARCEL NO.: 14-29-108-022-0000

The parties of record before the Property Tax Appeal Board are John P. and Annette Hering, the appellants, 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:	$46,500
IMPR.:	$78,905
TOTAL:	$125,405

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of masonry exterior construction with 2,808 square feet of living area. The dwelling is approximately 19 years old. Features include a full basement with finished area, 3 full bathrooms and 5 half-baths, central air conditioning, two fireplaces, and a 1.5-car garage. The property has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity concerning the improvement as the basis of the appeal. In support of the argument, the appellants submitted information on four comparables located in the same neighborhood code as the subject and within .4 of a mile from the subject. The comparables consist of class 2-78 two-story dwellings of masonry exterior construction ranging in size from 2,504 to 3,150 square feet of living area. The homes range in age from 20 to 28 years old. Each comparable has a full basement, 2 or 3 bathrooms with 1 or 2 half-baths, central air conditioning, one or two fireplaces, and a two-car garage. The comparables have improvement assessments ranging from $59,750 to $77,125 or from $24.48 to $26.21 per square foot of living area.

Based on this evidence the appellants requested the subject's improvement assessment be reduced to $70,368 or $25.06 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $125,405. The subject property has an improvement assessment of $78,905 or $28.10 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code and within ¼ of a mile from the subject. The comparables are improved with class 2-78 two-story dwellings of masonry exterior construction that range in size from 2,658 to 2,949 square feet of living area. The comparables range in age from 10 to 19 years old. Features include full basements with finished area, 3 to 5 bathrooms with 1 to 5 half-baths, central air conditioning, two or three fireplaces and a two-car garage. The comparables have improvement assessments ranging from $86,996 to $121,125 or from $29.50 to $45.57 per square foot of living area.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' comparables #1, #3 and #4, due to significant differences in dwelling size ranging from approximately 11% to 19% when compared to the subject. The Board has given reduced weight to board of review comparable #3 as, based on the data in the record, this property appears to be an outlier in its significantly higher assessment than any of the other comparables presented by the parties.

The Board finds the best evidence of assessment equity to be the appellants' comparable #2 as well as board of review comparables #1, #2 and #4, which are similar to the subject in location, dwelling size, foundation and some features. Adjustments are necessary for differences in age, bathroom count, fireplace count and/or garage capacity in order to make them more equivalent to the subject. The best comparables have improvement assessments ranging from $70,625 to $91,985 or from $24.69 to $34.34 per square foot of living area. The subject's improvement assessment of $78,905 or $28.10 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis which appears to be logical after giving due consideration to differences in the comparables when compared to the subject and the subject having 5 half-baths which is not a feature of any of the comparables.

Based on this record and after considering appropriate adjustments to the best comparables for differences in comparison to the subject, the Board finds the appellants 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: __________ __________

C E R T I F I C A T I O N

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

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