



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

APPELLANT: Joseph Bays  
DOCKET NO.: 23-32781.001-R-1  
PARCEL NO.: 16-01-422-014-0000

The parties of record before the Property Tax Appeal Board are Joseph Bays, the appellant(s), 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:** \$14,063  
**IMPR.:** \$36,636  
**TOTAL:** \$50,699

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 is an approximately 118-year-old, two-story, multi-family dwellinf of masonry construction containing 1,974 square feet of living area. Features include a slab foundation and a two-car garage. The appellant reports that the subject is not owner-occupied. The property sits on a 3,125-square-foot site and is located in the City of Chicago, West Chicago Township, Cook County. It is classified as a Class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is inequitably assessed and presents this claim as the basis of the appeal. In support of this argument, the appellant submitted information on four Class 2-11 equity comparables that exhibit varying degrees of similarity to the subject. According to the appellant, the comparables are located within the same neighborhood code and

are situated between 0.40 and 0.90 miles from the subject property. They are described as having slab foundations and either one- or two-car garages.

The appellant did not list the exact number of living units for each suggested comparable, instead stating that each contains between “two and six” individual units. The improvement assessments for these properties range from \$12.80 to \$18.10 per square foot of living area. Based on this evidence, the appellant requests that the subject’s total assessment be reduced to \$46,219.

The board of review submitted its “Board of Review Notes on Appeal,” reporting a total assessment for the subject property of \$50,699. The subject has an improvement assessment of \$36,637, which reflects \$18.56 per square foot of living area. In support of the correctness of the assessment, the board of review provided information on four Class 2-11 equity comparables exhibiting varying degrees of similarity to the subject. All the comparables are three-story masonry buildings.

The comparable properties are located either within one block or within a quarter-mile radius of the subject and have improvement assessments ranging from \$19.16 to \$23.77 per square foot of living area. The board of review asserts that these comparables demonstrate that the subject’s assessment is equitable and falls within the range established by similarly situated properties. Accordingly, the board of review requests confirmation of the subject’s current assessment.

### **Conclusion of Law**

The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant must establish the inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include documentation of assessments for the tax year at issue for no fewer than three comparable properties that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b).

After careful review and consideration of the evidence presented, the Board finds that the appellant has not met the required burden of proof. Accordingly, a reduction in the assessment of the subject property is not warranted.

The Board determines that the most persuasive evidence of assessment equity consists of comparable properties submitted by the Board of Review, together with comparable properties #2 and #4 submitted by the appellant. These comparables are similar to the subject property with respect to size, age, design, and location, and they reflect improvement assessments ranging from \$16.67 to \$23.77 per square foot of living area. The subject property improvement assessment of \$18.56 per square foot of living area falls within the range established by the most reliable comparable properties in the record.

After evaluating all comparable properties submitted by both parties, giving greater weight to those most proximate in location and most similar in size and characteristics, and accounting for relevant differences between the comparables and the subject property, the Board finds that the subject property improvement assessment is adequately supported.

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 19, 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

AGENCY

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