



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

APPELLANT: Jill & Michael Buhrfiend
DOCKET NO.: 23-38312.001-R-1
PARCEL NO.: 13-24-406-013-0000

The parties of record before the Property Tax Appeal Board are Jill & Michael Buhrfiend, 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 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: \$14,002
IMPR.: \$24,558
TOTAL: \$38,560

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 consists of a 2-story multi-family building of frame and masonry exterior construction with 2,512 square feet of gross building area. The dwelling is approximately 118 years old. Features of the building include a basement finished with an apartment. The property has an approximately 2,800 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted four equity comparables that are located in the same assessment neighborhood code as the subject. The comparables are located from .6 of a mile to 1.2 miles from the subject property. The comparables are improved with class 2-11, 2-story buildings of masonry or frame exterior construction that range in size from 2,274 to 2,670 square feet of gross building area. The buildings range in age from 99 to 123 years old. Each comparable has a basement, three finished with either a family room or an

apartment. Two comparables each have either a 1-car or 1.5-car garage. The comparables have improvement assessments that range from \$21,899 to \$23,565 or from \$8.33 to \$9.97 per square foot of gross building area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$23,010 or \$9.16 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,679. The subject property has an improvement assessment of \$26,677 or \$10.62 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are located from .25 of a mile or the same block as the subject property. The comparables are improved with class 2-11, 2-story buildings of frame or masonry exterior construction that range in size from 1,930 to 2,112 square feet of gross building area. The buildings range in age from 118 to 123 years old. Three comparables each have a basement, two finished with a recreation room and one comparable has a slab foundation. Each comparable has either a 1-car or 2-car garage. The comparables have improvement assessments that range from \$27,530 to \$28,000 or from \$13.14 to \$14.36 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellants' comparables #2 and #4 as well as the board of review comparables due to their feature of a garage, an amenity the subject lacks.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #3. The Board finds that these comparables are most similar to the subject in location, design, building size and some features. These most similar comparables have improvement assessments of \$21,899 and \$22,235 or \$8.33 and \$9.63 per square foot of gross building area. The subject's improvement assessment of \$26,677 or \$10.62 per square foot of gross building area is greater than the two best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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: _____

March 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jill and Michael Buhrfiend, 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