



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

APPELLANT: Lucian Muntean
DOCKET NO.: 23-38893.001-R-1
PARCEL NO.: 13-06-212-008-0000

The parties of record before the Property Tax Appeal Board are Lucian Muntean, the appellant, by Robert Rosenfeld, attorney-at-law 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: \$12,037
IMPR.: \$32,964
TOTAL: \$45,001

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 improved with a two-story dwelling of frame and masonry exterior construction containing 2,151 square feet of living area. The dwelling is approximately 102 years old. Features of the property include a full unfinished basement, central air conditioning, and 3 bathrooms. The property has a 4,815 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.¹

¹ Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.90(i)) the Property Tax Appeal Board takes notice that the subject property is an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board in the 2022 tax year under Docket No. 22-36884.001-R-1, which is within the same general assessment period as the 2023 tax year, in which the subject's total assessment was reduced to \$28,300. For the 2023 tax year the Board finds the description of the subject property differs from the 2022 tax year in that the classification code changed from class 2-03 to a class 2-05 property; the description of the home changed in style from a 1-story to a 2-story dwelling; the home changed in size from 1,100 to 2,151 square

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-05 properties improved with two or more story dwellings of masonry or frame and masonry exterior construction that range in size from 1,744 to 2,049 square feet of living area. The homes range in age from 64 to 99 years old. Each property has a full basement, central air conditioning, and two bathrooms. One comparable has a 2-car garage. The comparables have the same classification code as the subject property and are located from .2 to 1.1 miles from the subject property. Their improvement assessments range from \$20,377 to \$30,625 or from \$11.68 to \$14.95 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$28,630.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,001. The subject property has an improvement assessment of \$32,964 or \$15.32 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 composed of class 2-05 properties improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 1,530 to 1,988 square feet of living area. The homes range in age from 69 to 95 years old. Three comparables have either a full or partial unfinished basement and one comparable has a slab foundation. Two comparables have central air conditioning, and three comparables have either a 1-car or 2-car garage. Each property as 1, 2 or 2½ bathrooms. The comparables have the same assessment neighborhood code as the subject property. These comparables have improvement assessments ranging from \$25,994 to \$33,747 or \$16.98 and \$16.99 per square foot of living area. The board of review contends it found sufficient comparables with greater per square foot assessments following the same characteristics as the subject.

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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

feet in living area; the bathroom count changed from 1 to 3 bathrooms, and central air conditioning was added for the 2023 tax year. Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) provides that the assessor in years other than the general assessment year shall list and assess all new or added improvements of any kind the value of which has not been previously added to or included in the valuation of the property to the extent, in his or her opinion, value has been added to the property by the improvements. Due to the changes made to the property from the 2022 to the 2023 tax year and in accordance with section 9-160 of the Property Tax Code, the Board finds the so-called "rollover provision" of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not applicable in the instant appeal.

The parties submitted information on eight assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1 and #3 as well as board of review comparables #1, #3 and #4 due to differences from the subject dwelling in size, being from approximately 13% to 29% smaller than the subject dwelling, and/or differences from the subject in foundation. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 along with board of review comparable #2 that range in size from 1,950 to 2,049 square feet of living area and in age from 64 to 95 years old. Each of the appellant's comparables has one less bathroom than the subject suggesting each would require an upward adjustment to make each property more equivalent to the subject to account for this difference. Board of review comparable #2 has ½ less bathroom than the subject indicating this property would require an upward adjustment for this difference. Conversely, board of review comparable #2 has a 2-car garage, a feature the subject does not have, necessitating a downward adjustment to make the property more equivalent to the subject for this difference. These three comparables have improvement assessments that range from \$24,500 to \$33,747 or from \$12.56 to \$16.98 per square foot of living area. The subject's improvement assessment of \$32,964 or \$15.32 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant 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: _____

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: _____

August 19, 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

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