



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

APPELLANT: Mary Jo Howard
DOCKET NO.: 23-39196.001-R-1
PARCEL NO.: 10-32-407-013-0000

The parties of record before the Property Tax Appeal Board are Mary Jo Howard, the appellant, 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: \$14,635
IMPR.: \$37,632
TOTAL: \$52,267

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 2,800 square feet of living area. The dwelling was constructed in 1941 and is approximately 82 years old. Features of the home include a full basement with finished area, central air conditioning, and a fireplace. The property has a 5,854 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-06 properties improved with two or more story dwellings of frame and masonry or masonry exterior construction that range in size from 2,657 to 3,074 square feet of living area.

The dwellings are 72 to 82 years old and have partial or full basements. However, the appellant did not address whether there was basement finish and only reported "n/a" in the finished basement area section of the grid analysis. Three comparables each have one to three fireplaces and each comparable has a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$26,942 to \$42,421 or \$10.14 or \$13.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,000. The subject property has an improvement assessment of \$42,365 or \$15.13 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 with the same assessment neighborhood code as the subject. The comparables are class 2-06 properties improved with 2-story dwellings of masonry exterior construction ranging in size from 2,120 to 2,263 square feet of living area. The homes are 70 to 95 years old and have full basements, with one having finished area. Each comparable has central air conditioning. Three comparables each have one fireplace and each comparable has a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$37,543 to \$48,500 or from \$16.59 to \$23.03 per square foot of living area. Based on this evidence the board of review requests confirmation of the subject's assessment.

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

The record contains eight comparables for the Board's consideration. The Board gives less weight to the board of review comparables which have significantly smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of equity to be the appellant's comparables which are most similar to the subject in dwelling size and age with varying degrees of similarity in features. The Board finds adjustments would have to be considered for differences in basement finish, number of fireplaces, and/or garage capacity when compared to the subject. The comparables have improvement assessments ranging from \$26,942 to \$42,421 or \$10.14 or \$13.80 per square foot of living area. The subject's improvement assessment of \$42,365 or \$15.13 per square foot of living area falls within the upper end of the range established by the best comparables in the record on an overall basis but falls above the range on a square foot basis.. Based on this record and after considering adjustments to the best comparables for differences, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: January 21, 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

Mary Jo Howard, 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