



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

APPELLANT: James Nelles  
DOCKET NO.: 23-39217.001-R-1  
PARCEL NO.: 09-36-315-002-0000

The parties of record before the Property Tax Appeal Board are James Nelles, the appellant, by attorney Jeremy 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:** \$7,440  
**IMPR.:** \$57,380  
**TOTAL:** \$64,820

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 frame exterior construction with 2,324 square feet of living area. The dwelling was built in 2016 and is approximately 7 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 3,720 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-78 dwellings of frame exterior construction ranging in size from 2,146 to 2,514 square feet of living area that range in age from 11 to 27 years old.

Each comparable a basement,<sup>1</sup> central air conditioning and either a 2-car or a 2.5-car garage. Three homes each have one fireplace. The comparables have improvement assessments ranging from \$49,500 to \$57,560 or from \$20.68 to \$23.07 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$52,081 or \$22.41 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 \$64,820. The subject property has an improvement assessment of \$57,380 or \$24.69 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 in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-78 dwellings of frame exterior construction ranging in size from 2,218 to 2,876 square feet of living area that are either one year old or 3 years old. Each comparable has a basement with finished area, central air conditioning and from a 2-car to a 3-car garage. Two homes have either one or two fireplaces. The comparables have improvement assessments ranging from \$57,398 to \$72,907 or from \$25.35 to \$31.79 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 and #3 which are less similar to the subject in age. The Board gives less weight to board of review comparable #3 which differs from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be appellant comparables #2 and #4 along with board of review comparables #1, #2 and #4 which are more similar to the subject location, design, dwelling size and some features. Although two of these properties are one year old in contrast to the subject's age of 7 years old, suggesting a downward adjustment is needed to make these properties more equivalent to the subject. And two of these properties appear to have an unfinished basement in contrast to the subject's finished basement, suggesting an upward adjustment is needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$49,500 to \$70,500 or from \$22.91 to \$31.79 per square foot of living area. The subject's improvement assessment of \$57,380 or \$24.69 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the

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<sup>1</sup> The appellant's grid analysis lacks any information regarding the basement finished area of its comparables.

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: 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

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