



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

APPELLANT: Jerry Stanfield  
DOCKET NO.: 23-39223.001-R-1  
PARCEL NO.: 13-04-109-015-0000

The parties of record before the Property Tax Appeal Board are Jerry Stanfield, 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:** \$19,687  
**IMPR.:** \$36,692  
**TOTAL:** \$56,379

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 an owner-occupied two-story dwelling of masonry exterior construction with 2,312 square feet of living area. The dwelling was constructed in 1938 and is approximately 83 years old. Features of the home include a concrete slab foundation, 2 bathrooms, and a one-car garage. The property has a 7,875 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 concerning 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 neighborhood code as the subject and within .4 of a mile from the subject. The comparables consist of class 2-06 two-story dwellings of masonry exterior construction that range in age from 63 to 83 years old. The homes range in size from 2,254 to

2,430 square feet of living area. Each comparable has a full basement, 1½ or 2 bathrooms, and from a one-car to a two-car garage. Two comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$35,375 to \$37,507 or from \$15.44 to \$15.95 per square foot of living area.

Additionally, the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 22-37653.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$56,379 based on the evidence submitted by the parties. The appellant submitted equity evidence for this 2023 appeal to demonstrate the subject was inequitably assessed.

Based on this evidence, the appellant requested a reduced improvement assessment of \$36,345 or \$15.72 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 \$59,999. The subject property has an improvement assessment of \$40,312 or \$17.44 per square foot of living area.

The Board takes notice that 2021 was the first year of the triennial assessment cycle in Jefferson Township as reported in the Notes on Appeal meaning 2023 is the last year of the same general assessment period. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code and either in the same tax block or within ¼ of a mile from the subject. The comparables consist of class 2-06 two-story dwellings of masonry exterior construction that range in age from 80 to 91 years old. The homes range in size from 2,215 to 2,308 square feet of living area. Each comparable has a full or partial basement, two of which have finished area. Features include 1 or 2 full bathrooms and three comparables each have a half-bath. Three dwellings have central air conditioning and each comparable has a fireplace and a two-car garage. The comparables have improvement assessments ranging from \$39,693 to \$46,500 or from \$17.92 to \$20.15 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 is entitled to a reduction in the subject's assessment by law.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect** for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The record disclosed the subject property was the subject matter of an appeal in a prior tax year under Docket Number 22-37653.001-R-1. The Property Tax Appeal Board takes notice that it issued a decision in the 2022 appeal lowering the assessment of the subject property to \$56,379 based on the evidence submitted by the parties. (86 Ill.Admin.Code §1910.90(i)). The record further indicates that the subject property is an owner occupied dwelling. The Board also finds based on the Board of Review – Notes on Appeal that the 2021 tax year and the 2023 tax years are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's 2022 decision or that the decision of the Property Tax Appeal Board has yet been reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that the assessment as established by this Board for the 2022 tax year should be carried forward to the 2023 tax year pursuant to the owner-occupied residence “rollover” provision provided by section 16-185 of the Property Tax Code.

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.



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Chairman



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Member



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Member



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Member

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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: December 17, 2024



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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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