



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

APPELLANT: Nikita Alonso
DOCKET NO.: 23-51240.001-R-1
PARCEL NO.: 19-17-123-013-0000

The parties of record before the Property Tax Appeal Board are Nikita Alonso, 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 **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: \$4,150
IMPR.: \$15,350
TOTAL: \$19,500

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 one-story dwelling of masonry exterior construction containing 1,040 square feet of living area. The dwelling was constructed in 1960 and is approximately 63 years old. Features of the property include a full basement, central air conditioning, one bathroom and a two-car garage. The property has a 3,320 square foot site located in Chicago, Lake Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

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 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,007 to 1,196 square feet of living area. The homes are 66 to 68 years old. Each property has a full basement, central air conditioning, one

bathroom, and a 1½-car or 2-car garage. These properties have the same assessment neighborhood code as the subject property and are located from 449 feet to .3 of a mile from the subject property. Their improvement assessments range from \$14,124 to \$17,313 or from \$14.03 to \$14.81 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$15,111.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,540. The subject property has an improvement assessment of \$16,390 or \$15.76 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables consisting of class 2-03 properties improved with one-story dwellings of frame or masonry exteriors that have either 1,058 or 1,103 square feet of living area. Each dwelling is approximately 63 years old. Two comparables have full unfinished basements and one comparable has a slab foundation. Each property has central air conditioning, one bathroom and a 2-car or 2.5-car garage. These properties have the same assessment neighborhood code as the subject property, but the board of review did not disclose their proximity to the subject. Their improvement assessments range from \$17,760 to \$18,740 or from \$16.10 to \$17.71 per square foot of living area.

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 Board finds, based on the addresses and property index numbers, the best evidence of assessment equity to be the appellant's comparables that are more similar to the subject in location than are the comparables submitted by the board of review. Additionally, board of review comparable #1 differs from the subject in foundation and exterior construction that further detracts from the weight given this comparable. The appellant's comparables are similar to the subject in age, style and features. Appellant's comparables #2 and #4 are approximately 15% and 12% larger than the subject dwelling, respectively, and would require downward adjustments to make the comparables more equivalent to the subject in size. The appellant's comparables have improvement assessments that range from \$14.03 to \$14.81 per square foot of living area. The subject's improvement assessment of \$15.76 per square foot of living area falls above the range on a per square foot basis as established by the best comparables in this record. Based on this record 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: 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

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