



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

APPELLANT: Blue Chair Capital, LLC
DOCKET NO.: 23-52782.001-R-1
PARCEL NO.: 25-20-306-017-0000

The parties of record before the Property Tax Appeal Board are Blue Chair Capital, LLC, 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: \$1,875
IMPR.: \$5,280
TOTAL: \$7,155

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 that contains 880 square feet of living area. The dwelling is approximately 61 years old. Features of the property include a crawl space foundation, central air conditioning, one bathroom, and a 1½-car garage. The property has a 3,750 square foot site located in Chicago, Lake Township, Cook County. The subject is a class 2-02 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 consisting of class 2-02 properties improved with one-story dwellings of masonry exterior construction that have either 769 or 900 square feet of living area. The homes are 59 to 72 years old. Each property has a full basement, central air conditioning, one bathroom, and a 1-

car, 1½-car or 2-car garage. The comparables have the same assessment neighborhood code as the subject property and are located from .4 of a mile to 2.1 miles from the subject property. The comparables have improvement assessments of \$4,250 and \$5,625 or \$5.53 and \$6.25 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$5,183.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,000. The subject property has an improvement assessment of \$6,125 or \$6.96 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 2-02 properties described as being improved with one-story dwellings of masonry or frame and masonry exterior construction that have either 753 or 840 square feet of living area. Copies of photographs of the comparables submitted by the board of review depict split foyer or raised ranch style dwellings. The dwellings are 49 to 56 years old. The board of review indicated two of the comparables have full basements with recreation rooms and one comparable has a slab foundation. Each property has 1 or 1½ bathrooms and a 1.5-car or 2-car garage. One comparable has central air conditioning. These properties have the same assessment neighborhood code as the subject property and are located ¼ of a mile from the subject or in the "subarea." The comparables have improvement assessments of \$5,580 and \$9,125 or \$7.41 and \$10.86 per square foot of building 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 not warranted.

The Board gives less weight to the comparables provided by the board of review as the photographs of the comparables depict homes that differ from the subject in style being split foyer or raised ranch style homes with two having integral garages in the lower level. The Board gives less weight to appellant's comparables #1 and #2 as they are less similar to the subject in location, being 1.9 and 2.1 miles from the subject, and in age, being 71 and 72 years old, respectively. The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 that are similar to the subject in location, age, size and exterior construction. These two comparables are superior to the subject in features in that each has a full basement while the subject has a crawl space foundation, and a larger garage than the subject, suggesting each would require a downward adjustment to make them more equivalent to the subject property for these differences. Each comparable has an improvement assessment of \$5,625 or \$6.25 per square foot of living area. The subject's improvement assessment of \$6,125 or \$6.96 per square foot of living area falls above the two 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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