



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

APPELLANT: Blue Chair Capital, LLC
DOCKET NO.: 23-52792.001-R-1
PARCEL NO.: 25-20-307-001-0000

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 **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: \$2,630
IMPR.: \$8,625
TOTAL: \$11,255

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 multi-level dwelling of frame and masonry exterior construction containing 1,120 square feet of living area. The dwelling was constructed in 1965 and is approximately 58 years old. Features of the home include a partial basement with a formal recreation room and one bathroom. The property has a 5,261 square foot site located in Chicago, Lake Township, Cook County. The subject is a class 2-34 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 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction each with 1,120 square feet of living area. The homes are 60 or 61 years old. Each comparable has a partial basement and one bathroom. The comparables

have the same assessment neighborhood code as the subject and are located from .9 of a mile to 1.1 miles from the subject property. Each comparable has an improvement assessment of \$7,125 or \$6.36 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$7,123.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,255. The subject property has an improvement assessment of \$8,625 or \$7.70 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 each consisting of a class 2-34 property improved with multi-level dwelling of frame and masonry exterior construction with 1,120 square feet of living area. The dwellings are from 55 to 59 years old. Each property has a partial basement with a formal recreation room, and one bathroom. Two comparables each have a 2-car garage and one comparable has central air conditioning. These properties have the same assessment neighborhood code as the subject property and are located in the same assessment block as the subject property. Comparables #1 and #2 are located along the same street as the subject property. Their improvement assessments range from \$8,625 to \$12,155 or from \$7.70 to \$10.85 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables with the same classification and neighborhood codes as the subject property to support their respective positions. The comparables are identical to the subject dwelling in size and are similar to the subject in age as well as most features. The Board finds the best evidence of assessment equity to be the board of review comparables that are more similar to the subject property in location than are the comparables submitted by the appellant. The board of review comparables have improvement assessments that range from \$8,625 to \$12,155 or from \$7.70 to \$10.85 per square foot of living area. The subject's improvement assessment of \$8,625 or \$7.70 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Blue Chair Capital, LLC, 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