



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

APPELLANT: Blue Chair Capital, LLC
DOCKET NO.: 23-52793.001-R-1
PARCEL NO.: 25-04-328-018-0000

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: \$2,343
IMPR.: \$11,442
TOTAL: \$13,785

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 1,060 square feet of living area. The dwelling was constructed in 1964 and is approximately 59 years old. Features of the property include a full basement, central air conditioning, and 1½ bathrooms. The property has a 3,125 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 1,042 to 1,084 square feet of living area. The homes range in age from approximately 53 to 61 years old. Each property has a full basement, central

air conditioning and 1½ bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located from .4 of a mile from .8 of a mile from the subject property. These comparables have improvement assessments ranging from \$5,420 to \$10,375 or from \$5.00 to \$9.79 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$7,982.

The appellant disclosed the subject has a total assessment of \$13,785 and reported an improvement assessment of \$10.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for parcel number (PIN) 24-04-328-018-0000, which is a property other than the subject property. However, in the Comparable Sales/Assessment Grid Analysis the board of review utilized four comparable sales with the same assessment neighborhood code as the subject property that are located along the same street and within the same block as the subject property. The board of review comparables are improved with class 2-02 and class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 969 to 1,124 square feet of living area. The homes are from 57 to 61 years old. Each property has a full basement with one having finished area, and one bathroom. The comparables have improvement assessments ranging from \$10,656 to \$13,656 or from \$10.82 to \$12.64 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 neighborhood code as the subject property that are improved with one-story dwellings that range in size from 969 to 1,124 square feet of living area and in age from 53 to 61 years old. The comparables have similar features as the subject property with the exception each of the board of review comparables has ½ less bathroom than the subject and none of the board of review comparables have central air conditioning, a feature of the subject property, that would require upward adjustments to make them more equivalent to the subject property. The Board gives less weight to appellant's comparables #1 and #2 as the assessments of these two comparables are outliers, being significantly below the remaining comparables in the record. The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 and the board of review comparables that have improvement assessments that range from \$9,804 to \$13,656 or from \$9.41 to \$12.64 per square foot of living area. The subject's improvement assessment of \$10.79 per square foot of living area falls within the range established by the best comparables 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

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