FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Blue Chair Capital, LLC
DOCKET NO.: 23-52795.001-R-1
PARCEL NO.: 25-08-113-030-0000

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:	$3,112
IMPR.:	$10,887
TOTAL:	$13,999

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 1.5-story dwelling of frame and masonry exterior construction containing 1,696 square feet of living area. The dwelling was constructed in 1927 and is approximately 96 years old. Features of the home include a full unfinished basement and one bathroom. The property has a 4,150 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 1.5-story dwellings of masonry or frame exterior construction that range in size from 1,470 to 1,672 square feet of living area. The dwellings range in age from 106 to 132 years old. Each comparable has a full basement and 1, 2 or 2½ bathrooms. One comparable has one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .2 of a mile to 2.2 miles from the subject property. These comparables have improvement assessments ranging from $4,156 to $9,155 or from $2.49 to $5.88 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $6,614.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $13,999. The subject property has an improvement assessment of $10,887 or $6.42 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 composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,209 to 1,724 square feet of living area. The homes are from 93 to 98 years old. Each property has a full basement with one having finished area, and 1, 1½ or 2 bathrooms. One comparable has one fireplace and three comparables each have a 2-car garage. The comparables have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. The comparables have improvement assessments ranging from $11,887 to $13,817 or from $8.01 to $10.04 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 code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to the appellant's comparables due to differences from the subject property in age, size and/or location. The Board gives less weight to board of review comparables #1 and #4 due to differences from the subject in dwelling size as these comparables are approximately 25% and 29% smaller than the subject dwelling, respectively. The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 that are most similar to the subject in location, age, and size. These comparables have varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. Each comparable has one more bathroom than the subject, one comparable has finished basement area unlike the subject, and one comparable has a 2-car garage while the subject has no garage, necessitating downward adjustments to the comparables for these differences from the subject dwelling. These two comparables have improvement assessments of $13,575 and $13,817, respectively, or $8.01 per square foot of living area. The subject's improvement assessment of $10,887 or $6.42 per square foot of living area falls below the assessments of the best comparables in this record and is appropriate given the differing features. Based on this record, after considering the appropriate adjustments to the best comparables in 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:

C E R T I F I C A T I O N

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

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