



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

APPELLANT: Gonzalo Escobar
DOCKET NO.: 24-20396.001-R-1
PARCEL NO.: 11-29-311-016-0000

The parties of record before the Property Tax Appeal Board are Gonzalo Escobar, the appellant, by attorney Robert Rosenfeld, 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: \$11,248
IMPR.: \$64,020
TOTAL: \$75,268

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 2024 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 consists of a 2-story, multi-family building of masonry exterior construction with 5,205 square feet of gross building area. The building is approximately 69 years old. Features include a full basement with an apartment and 5 bathrooms.¹ The property has a 4,999 square foot site and is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables

¹ The parties differ whether the subject has central air conditioning and neither party provided additional documentary evidence regarding the description of the subject property. The board of review's grid analysis indicated the subject's basement has an apartment, which was not reported or refuted by the appellant.

located within the subject's assessment neighborhood and from 0.90 of a mile to one mile from the subject. The comparables are improved with class 2-11, 2-story multi-family buildings of masonry or frame and masonry exterior construction ranging in size from 4,828 to 6,235 square feet of gross building area. The buildings are from 63 to 98 years old. Each comparable has a partial or a full basement, central air conditioning, and either 4 full, or 4 full and 2 half, or 6 full bathrooms. Comparable #1 has a 2-car garage. The comparables have improvement assessments ranging from \$58,597 to \$73,017 or from \$11.26 to \$12.43 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$80,000. The subject has an improvement assessment of \$68,752 or \$13.21 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood as the subject. Comparable #1 was reported to be located within the same block and street as the subject. The comparables are improved with class 2-11, 3-story multi-family buildings of masonry exterior construction ranging in size from 4,932 to 5,418 square feet of gross building area. The buildings are from 95 to 107 years old. Each comparable has a full basement, two of which have a recreation room or an apartment, either 4, 6 or 7 full bathrooms, and a 3-car garage. The comparables have improvement assessments ranging from \$64,609 to \$97,500 or from \$13.10 to \$18.51 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparables which are less similar to the subject in design, age, building size, and/or garage amenity than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4. Although these comparables are located a mile from the subject property, they are most similar to the subject in design, age, building size and most features. These three comparables have improvement assessments that range from \$58,597 to \$73,017 or from \$12.14 to \$12.43 per square foot of gross building area. The subject's improvement assessment of \$68,752 or \$13.21 per square foot of gross building area falls within the range established by the best comparables

in the record on an overall basis above the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds 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: _____

September 15, 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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