FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Anthony Jones
DOCKET NO.: 24-27295.001-R-1
PARCEL NO.: 16-12-202-020-0000

The parties of record before the Property Tax Appeal Board are Anthony Jones, 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 ***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:	$21,992
IMPR.:	$50,008
TOTAL:	$72,000

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 is improved with a 2-story, mixed-use building of masonry exterior construction with 3,696 square feet of building area. The building is approximately 136 years old. Features include a partial unfinished basement, 4 bathrooms, and a 4-car garage. The property has a 2,952 square foot site is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 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 located within the subject's assessment neighborhood and from 0.30 of a mile to 2.4 miles from the subject property. The comparables are improved with "two-story or more story" class 2-12 buildings of frame or masonry exterior construction ranging in size from 3,678 to 4,046 square

feet of building area. The buildings are from 66 to 133. Two comparables have a partial or full unfinished basement, and two comparables have a crawl space or slab foundation. The comparables have either 1½, 3½ or 5 bathrooms. Comparable #4 has a 3-car garage. The comparables have improvement assessments ranging from $34,905 to $48,802 or from $9.04 to $12.06 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $40,028.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $72,000. The subject property has an improvement assessment of $50,008 or $13.53 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the subject's assessment neighborhood, the subject's block and/or approximately ¼ of a mile from the subject. The comparables are improved with 2-story or 3-story class 2-12 buildings of masonry exterior construction ranging in size from 2,112 to 5,760 square feet of building area. The buildings are 123 or 141 years old. Each comparable has a partial unfinished basement and either 3½, 4 or 5 bathrooms. Comparable #2 has central air conditioning. Three comparables have from a 1.5-car to a 2.5-car garage. The comparables have improvement assessments ranging from $28,703 to $78,287 or from $12.57 to $13.59 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 record contains eight suggested equity comparables for the Board's consideration with varying degrees of similarity to the subject in overall property characteristics. Nevertheless, the Board gives less weight to the appellant's comparables which are less similar to the subject in location, age and/or foundation type than the board of review's comparables. The Board also gives less weight to the board of review's comparable #3 due to its significantly larger dwelling size when compared to the subject. Moreover, four of these comparables also lack a garage, unlike the subject.

The Board gives more weight to the board of review's comparables #1, #2 and #4 which are overall most similar to the subject in location, age and foundation type. However, these comparables still require adjustments for varying degrees of similarity to the subject in other features, such as dwelling sizes when compared to the subject. Nonetheless, these three comparables have improvement assessments ranging from $28,703 to $60,714 or from $12.57 to $13.59 per square foot of building area. The subject's improvement assessment of $50,008 or $13.53 per square foot of building area falls within the range established by the most similar comparables in the record. After considering adjustments to the most similar comparables for

differences in features from the subject, the Board finds a reduction in the assessment is not justified.

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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: November 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 9-215 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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