



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

APPELLANT: Joseph Murray  
DOCKET NO.: 24-27418.001-R-1  
PARCEL NO.: 17-20-309-010-0000

The parties of record before the Property Tax Appeal Board are Joseph Murray, the appellant(s), 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:** \$11,470  
**IMPR.:** \$45,530  
**TOTAL:** \$57,000

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 consists of an owner occupied, approximately 73-year-old, three-story, multi-family dwelling of masonry construction with 3,960 square feet of living area. Features of the home include two separate living units, a full basement and central air conditioning. The property has a 3,100 square foot site and is located in the City of Chicago, West Chicago 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 that the subject property is inequitably assessed and submits this claim as the basis of the appeal. In support of this argument, the appellant provided information on four equity Class 2-11 comparable properties that exhibit varying degrees of similarity to the subject. The appellant reports that the selected comparables are located within the same neighborhood code as the subject and are situated either on the same block or within a 0.20-mile radius. The

appellant describes the comparable dwellings as “two or more story” buildings. The improvement assessments for these comparables range from \$10.03 to \$11.10 per square foot of living area. Based on this evidence, the appellant requests that the subject’s total assessment be reduced to \$54,119.

The board of review submitted its “Board of Review Notes on Appeal,” which disclose a total assessment for the subject property of \$57,000. The subject has an improvement assessment of \$45,530, reflecting \$11.50 per square foot of living area. In support of the correctness of the assessment, the board of review submitted information on four equity comparable properties exhibiting varying degrees of similarity to the subject.

The board’s selected comparables are located within the same neighborhood code as the subject, and one is situated within a ¼-mile radius. The board of review did not provide the exact proximity information for the remaining comparables. The comparable dwellings are described as three-story multi-family properties with full unfinished basements. The improvement assessments for these properties range from \$11.50 to \$12.30 per square foot of living area.

The board of review contends that these comparables demonstrate that the subject’s assessment is equitable and within the range established by similarly situated properties. Accordingly, the board of review requests confirmation of the subject’s current assessment.

### **Conclusion of Law**

The appellant asserts assessment inequity as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant bears the burden of establishing such inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment must consist of documentation for the assessment year at issue of no fewer than three comparable properties demonstrating similarity, proximity, and the absence of material distinguishing characteristics when compared to the subject property. See 86 Ill. Admin. Code §1910.65(b). After reviewing the record, the Board finds that the appellant has failed to satisfy this burden.

As a preliminary matter, the Board notes that the parties submitted a total of eight Class 2-11 equity comparable properties for consideration. The Board has reviewed all comparables and has placed greater weight on those more proximate in location and more similar in size, age, and physical characteristics to the subject property. However, the appellant did not provide the total number of stories for each property, instead describing them only as “two or more story” dwellings. Additionally, the board of review failed to provide proximity data for three of its comparables. These omissions, among other factors, significantly limit the evidentiary weight that can be assigned to all comparables presented.

In its analysis, the Board affords greater weight to properties that are ordinarily more proximate to the subject and more similar in size, age, design, and features. Although the board of review’s

comparables lacking proximity data may still be considered, the absence of location information restricts the Board's ability to determine whether these properties are subject to similar market conditions. Consequently, diminished weight is assigned to the board of review's comparables that lack proximity details.

The Board finds that the board of review's Comparable No. 1 is arguably the most similar of the properties submitted and provides some support for the board of review's position regarding equitable assessment. While an assessment is presumed correct, and although Comparable No. 1 represents the strongest evidence offered, the Board concludes that it is not sufficiently similar to the subject property to justify a finding of assessment equity. Numerous subjective adjustments would be required to reconcile this comparable with the subject, thereby reducing its usefulness in determining equity. An assessment equity analysis requires a sufficient sample of comparable properties to establish a consistent pattern of assessment treatment. A single comparable, even if similar, cannot establish whether the subject property is uniformly assessed within the broader assessment neighborhood. Without multiple comparables demonstrating a range or pattern of assessments, the Board cannot determine whether the subject's assessment is equitable or appropriately aligned with similarly situated properties.

Turning to the appellant's comparables, the Board finds the information submitted to be incomplete with respect to the number of stories for each property. Additionally, the comparables reflect material differences relative to the subject: the properties vary in age; Comparables Nos. 1 and 3 include garages where the subject lacks a garage; Comparable No. 4 contains approximately 500 fewer square feet of living area; and Comparables Nos. 1 and 3 contain two living units. These differences limit their usefulness in establishing assessment equity.

Because assessment equity requires comparison to properties similar in key physical characteristics, such as the number of stories, the absence of this information prevents a reliable determination that the appellant's comparables are truly comparable to the subject. Without such data, the Board cannot confirm that the properties are sufficiently similar in design or construction to support an equity argument.

While the Board finds that the board of review's evidence does not independently justify confirmation of the assessment, the appellant nonetheless bears the burden of demonstrating inequity by clear and convincing evidence. The appellant has not met that burden. Based on the record, the Board is unable to establish a reliable assessment equity range. Accordingly, the Board finds that the appellant has failed to demonstrate, by clear and convincing evidence, that the subject improvement is inequitably assessed, and a reduction in the assessment is not warranted.

Based on the totality of the evidence, the Board concludes that the appellant has not proven assessment inequity. Therefore, the appellant's request for a reduction in the assessment is denied.

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:

May 19, 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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Docket No: 24-27418.001-R-1

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