



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

APPELLANT: Mary MSR97 LLC
DOCKET NO.: 24-27482.001-R-1
PARCEL NO.: 14-31-419-045-0000

The parties of record before the Property Tax Appeal Board are Mary MSR97 LLC, 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: \$16,843
IMPR.: \$68,688
TOTAL: \$85,531

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 3-story, multi-family building of masonry exterior construction with 2,544 square feet of gross building area. The building is approximately 130 years old. Features include a full basement with an apartment, 4 bathrooms, and a 1-car garage. The property has a 1,936 square foot site and is located in 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 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 0.90 of a mile to 1.3 miles from the subject. The comparables are improved with class 2-11, "2-story or more story" multi-family buildings of masonry exterior construction ranging in size from 2,400 to 2,856 square feet of

gross building area. The buildings are from 124 to 142 years old. The buildings each have a full basement, one of which has an apartment, 3 bathrooms, and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$50,120 to \$58,120 or from \$20.26 to \$20.88 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$52,025 or \$20.45 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$85,531. The subject has an improvement assessment of \$68,688 or \$27.00 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 subject's assessment neighborhood and within the subject's block, the subject's subarea or approximately 0.25 of a mile from the subject property. The comparables are improved with class 2-11, 2-story multi-family buildings of frame, masonry or frame and masonry exterior construction ranging in size from 1,440 to 2,674 square feet of gross building area. The buildings are 33 or 135 years old. The buildings each have a full basement, two of which have an apartment or a recreation room, and either 2, 2½ or 3 bathrooms. Two comparables each have central air conditioning, and three comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$43,120 to \$79,735 or from \$29.79 to \$30.63 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are located nearly a mile or more from the subject property. The Board also gives less weight to the board of review's comparables #1 and #4 which are significantly less similar to the subject in age or building size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #3 which are located within the subject's assessment neighborhood, the subject's block and/or approximately 0.25 of a mile from the subject and also similar to the subject building in age. However, the board of review's comparable #2 presents central air conditioning and lacks a garage amenity, unlike the subject, and the board of review's comparable #3 has 22% smaller building size, suggesting adjustments are needed for these differences in order to make them more equivalent to the subject. These two comparables have improvement assessments of

\$60,900 and \$79,735 or \$29.82 and \$30.63 per square foot of gross building area, respectively. The subject's improvement assessment of \$68,688 or \$27.00 per square foot of gross building area is bracketed by the two best comparables in the record on an overall basis and falls below these two comparables on a per-square-foot basis. After considering adjustments to the two best comparables for differences when compared to the subject, 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: _____

October 20, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mary MSR97 LLC, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602