FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 617 N Racine LLC
DOCKET NO.: 24-27629.001-R-1
PARCEL NO.: 17-08-228-005-0000

The parties of record before the Property Tax Appeal Board are 617 N Racine LLC, 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 ***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:	$21,791
IMPR.:	$55,140
TOTAL:	$76,931

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 3,630 square feet of gross building area.[1] The building was built in 1878 and is approximately 146 years old. The building features a crawl space foundation. The property has a 2,925 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 equity comparables located within the subject's assessment neighborhood. The comparables are

[1] The only description of the subject property was provided by the appellant which was unrefuted by the board of review.

improved with class 2-11 multi-family buildings of masonry or frame and masonry exterior construction ranging in size from 3,372 to 4,001 square feet of gross building area. The buildings are 131 to 141 years old. Two comparables each have a slab foundation and two comparables each have a full basement. Three comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $50,630 to $60,091 or from $15.00 to $15.72 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $55,140.

The board of review submitted its "Board of Review Notes on Appeal" for a different property than the subject property. The appellant submitted the board of review final decision disclosing the total assessment for the subject of $88,000. The subject property has an improvement assessment of $66,209 or $18.24 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, none of which are located within the subject's assessment neighborhood. The comparables are improved with class 2-11 multi-family buildings of masonry or frame or masonry exterior construction ranging in size from 2,307 to 3,780 square feet of gross building area. The buildings are 17 to 127 years old. Two comparables each have a slab foundation and two comparables each have a full basement. Three comparables each have central air conditioning. One comparable has a 2.5-car garage. The comparables have improvement assessments ranging from $20,614 to $39,541 or from $8.94 to $11.18 per square foot of gross building area. Based on this evidence, the board of review requested the 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 equity comparables for the Board's consideration. The Board gives less weight to the board of review comparables which are less similar to the subject in location, age and/or gross building size than the comparables presented by the appellant.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are overall more similar to the subject in location, classification, age, and dwelling size with varying degrees of similarity in foundation type, garage amenity, and other features. Two comparables have basement foundations, and three comparables have garage amenities, both features the subject lacks, suggesting downward adjustments would be necessary to make these comparables more equivalent to the subject. Nevertheless, the best comparables have improvement assessments ranging from $50,630 to $60,091 or from $15.00 to $15.72 per square foot of gross building area. The subject's improvement assessment of $66,209 or $18.24 per square foot of gross building area falls above the range established by the best comparables in this record and is excessive. After considering the necessary adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant's request, 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:

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: 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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