FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steven Hoffman
DOCKET NO.: 24-35396.001-R-1
PARCEL NO.: 14-20-209-006-0000

The parties of record before the Property Tax Appeal Board are Steven Hoffman, 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:	$17,856
IMPR.:	$55,538
TOTAL:	$73,394

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 townhome of masonry exterior construction with 1,487 square feet of living area. The dwelling was built in 1903 and is approximately 121 years old. Features include a full basement, central air conditioning, and one fireplace. The property has a 960 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-10 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 improved with class 2-10 townhomes of masonry exterior construction ranging in size from 1,487 to 1,694 square feet of living area. The comparables are from 115 to 121 years old. Each

comparable has a full basement and central air conditioning. Three comparables each have one or two fireplaces. One comparable has a 1-car garage. The comparables have improvement assessments ranging from $47,144 to $61,098 or from $31.70 to $36.65 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $73,394. The subject property has an improvement assessment of $55,538 or $37.35 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on eight equity comparables, four of which are located within the subject's assessment neighborhood. For clarity in the records, the four comparables on the second grid are renumbered as #5 through #8. Four comparables are located on the same block and along the same street as the subject property. The appellant did not disclose the proximity of comparables #5 through #8 to the subject. The comparables are improved with class 2-10 townhomes of masonry exterior construction ranging in size from 1,200 to 2,595 square feet of living area. The homes are from 72 to 126 years old. Six comparables each have a full or partial basement, one of which have finished area, and two comparables each have a slab foundation. Four comparables each have central air conditioning. Each comparable has one fireplace. Four comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $47,866 to $99,075 or ranging from $37.64 to $40.89 per square foot of living 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 12 suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and board of review comparables #2 through #8 due to differences relative to the subject in age, dwelling size, foundation type, central air conditioning, and/or garage amenity. Further, the proximities of board of review comparables #5 through #8 to the subject were not disclosed, and would be necessary by the Board to conduct a complete and meaningful analysis of the similarities and differences of these comparables to the subject, as well as these comparables having different assessment neighborhood codes than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4, as well as board of review comparable #1, which are overall more similar, if not

identical, to the subject in location, classification, age, dwelling size, and other features. The best comparables have improvement assessments ranging from $47,144 to $60,144 or from $31.70 to $37.64 per square foot of living area. The subject's improvement assessment of $55,538 or $37.35 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from 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:

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: 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

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