



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

APPELLANT: Blue Chair Capital, LLC  
DOCKET NO.: 24-39615.001-R-1  
PARCEL NO.: 25-20-306-017-0000

The parties of record before the Property Tax Appeal Board are Blue Chair Capital, LLC, the appellant, by Robert Rosenfeld, attorney-at-law 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:** \$2,250  
**IMPR.:** \$5,650  
**TOTAL:** \$7,900

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 one-story dwelling of masonry exterior construction containing 880 square feet of living area. The dwelling was constructed in 1962 and is approximately 62 years old. Features of the property include a crawl space foundation, central air conditioning, one bathroom and a 1.5-car garage. The property has a 3,750 square foot site and is located in Chicago, Lake Township, Cook County. The subject is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-02 properties improved with one-story dwellings of masonry exterior construction that range in size from 769 to 919 square feet of living area. The homes are from 61 to 73 years old. One comparable has a partial basement, two comparables have crawl

space foundations and one comparable has a slab foundation. Each property has central air conditioning, one bathroom and a 1-car, 1½-car or 2-car garage. The comparables have the same assessment neighborhood code as the subject and are located from .3 of a mile to 1.8 miles from the subject property. Their improvement assessments range from \$4,875 to \$6,400 or from \$5.55 to \$6.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$5,562.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,300. The subject property has an improvement assessment of \$7,050 or \$8.01 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-02 properties each improved with a 63-year-old, one-story dwelling of masonry exterior construction with 900 square feet of living area. Each comparable has a full basement with two having finished area, central air conditioning, and 1 or 1½ bathrooms. Three of the comparables have a 1.5-car or 2-car garage. These properties have the same assessment neighborhood code as the subject and are located in the same block as the subject, ¼ of a mile from the subject, or in the "subarea." The comparables have improvement assessments of \$7,750 and \$9,750 or \$8.61 and \$10.83 per square foot of living area.

### **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 Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review comparables that are most similar to the subject in location. The Board gives less weight is given appellant's comparables #1, #2 and #4 due to their more distant location from the subject being from 1.6 to 1.8 miles from the subject property. Appellant's comparable #3 and the board of review comparables are similar to the subject in size and age contain 880 or 900 square feet of living area and are 61 or 63 years old. The board of review comparables have superior full basement foundations, with two having finished area, compared to the subject's crawl space foundation, indicating the comparables would require downward adjustments to make them more equivalent to the subject of these differences. Two of board of review comparables have a larger garage than the subject and one comparable has an additional ½ bathroom that the subject does not have that would require downward adjustments to make them more equivalent to the subject for these differences. Conversely, board of review comparable #2 has no garage, requiring an upward adjustment. Appellant's comparable #3 is identical to the subject in dwelling size and features. These five comparables have improvement assessments that range from \$5,650 to \$9,750 of from \$6.42 to \$10.83 per square foot of living area. The comparable that is identical to the subject has the lowest improvement assessment of \$5,650 or \$6.42 per square foot of living area. The subject's improvement assessment of \$7,050 or \$8.01

per square foot of living area falls within the range established by the best comparables in this record but is above the comparable most similar to the subject property. After considering the downward adjustments to the board of review comparables to make them more equivalent to the subject dwelling for differences due to their superior features and the fact the comparable most similar to the subject property has a lower improvement assessment than the subject, the Board finds a reduction in the subject's assessment 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: \_\_\_\_\_

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: March 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 9-125 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

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

APPELLANT

Blue Chair Capital, 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