



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

APPELLANT: Sylvia Sorgel
DOCKET NO.: 24-43669.001-R-1
PARCEL NO.: 10-32-419-027-0000

The parties of record before the Property Tax Appeal Board are Sylvia Sorgel, 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: \$21,474
IMPR.: \$29,121
TOTAL: \$50,595

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 two-story dwelling of masonry exterior construction containing 1,713 square feet of living area. The dwelling was constructed in 1941 and is approximately 83 years old. Features of the property include a slab foundation, two bathrooms and a 1-car garage. The property has a 6,927 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-05 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,552 to 1,988 square feet of living area. The homes are from 77 to 88 years old. Three comparables have full basements and one comparable has a slab

foundation. Each property has 1 or 1½ bathrooms and a 1-car or 2-car garage. Three comparables each have one fireplace. The comparables have the same neighborhood code as the subject property and are located from 144 feet to 1.2 miles from the subject property. Three comparables are located along the same street as the subject property. Their improvement assessments range from \$24,766 to \$34,400 or from \$15.96 to \$17.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$28,915.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,000. The subject property has an improvement assessment of \$31,526 or \$18.40 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 consisting of class 2-05 properties improved with two-story dwellings of masonry exterior construction that range in size from 1,456 to 1,708 square feet of living area. The homes are from 78 to 87 years old. Each property has a partial or full basement with one having finished area, one or two fireplaces, and a 1-car or a 2-car garage. The comparables have 1½, 2 or 2½ bathrooms. One comparable has central air conditioning. The comparables have the same neighborhood code as the subject and are located ¼ of a mile from the subject property. Two comparables are located along the same street as the subject property. The comparables have improvement assessments ranging from \$32,400 to \$38,625 or from \$20.28 to \$22.83 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 parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. Only appellant's comparable #1 is similar to the subject with a slab foundation but is the least similar comparable to the subject in location being 1.2 miles from the subject property. This comparable has an improvement assessment of \$24,766 or \$15.96 per square foot of living area, which is below the subject's improvement assessment of \$31,526 or \$18.40 per square foot of living area.

The seven remaining comparables submitted by the parties are superior to the subject in foundation having either a partial or full basement, one with finished area, whereas the subject has a slab foundation, suggesting each comparable would require a downward adjustment to make them more equivalent to the subject for this difference. Additionally, each of these comparables has one or two fireplaces whereas the subject has no fireplace, indicating that downward adjustments to the comparables for this difference would also be appropriate. Three of these comparables have larger garages than the subject suggesting downward adjustments to these three comparables would be proper for this difference. Finally, one comparable has central air conditioning, a feature the subject does not have, requiring a downward adjustment to make

this property more equivalent to the subject for this difference. These seven comparables have improvement assessments ranging from \$32,075 to \$38,625 or from \$16.80 to \$22.83 per square foot of living area. The subject's improvement assessment of \$31,526 or \$18.40 per square foot of living area falls within this range on a per square foot of living area basis but appears excessive when considering the superior features these comparables have in relation to the subject property.

Based on this record, after considering the assessment of the comparable most similar to the subject in type of foundation and the adjustments to the remaining comparables for differences from 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 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:

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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