



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

APPELLANT: Charles Keel
DOCKET NO.: 19-23716.001-R-1
PARCEL NO.: 14-28-115-008-0000

The parties of record before the Property Tax Appeal Board are Charles Keel, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board (PTAB) 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: \$27,846
IMPR.: \$54,012
TOTAL: \$81,858

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 2019 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 parties' evidence disclosed the subject property consists of a two-story, multi-family building of masonry exterior construction with 2,730 square feet of building area.¹ The building is approximately 120 years old. Features of the building include an unfinished basement and a 2.5-car garage. The property has a 4,095 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review indicated in the Notes on Appeal that: "Note that all the comps are without a 2nd improvement." The Board takes notice the prior year's PTAB final decision under Docket No. 18-28632.001-R-1 disclosed the subject's parcel is improved with two improvements of which only one improvement was addressed by the parties for this 2019 tax year appeal. However, the Board will analyze the information presented by the parties for the one improvement since neither party provided information on an additional improvement for this appeal.

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 same neighborhood code as the subject. The comparables are improved with class 2-11, multi-family buildings of masonry exterior construction ranging in size from 2,942 to 3,689 square feet of building area. The buildings are either 120 or 125 years old. Each comparable has an unfinished basement and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$51,851 to \$69,071 or from \$15.43 to \$18.72 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$48,567 or \$17.79 per square foot of building area.

The appellant submitted a copy of the Cook County Board of Review final decision for tax year 2019 disclosing the subject has a total assessment of \$81,858. The appellant reported that the subject's improvement under appeal has an improvement assessment of \$54,012 or \$19.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" with incorrect assessment information for the subject property that differed from the Cook County final decision presented by the appellant.

In support of its contention of the correct assessment the board of review submitted information on four comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-11, two-story, multi-family buildings of masonry exterior construction ranging in size from 2,612 to 2,832 square feet of building area. The buildings range in age from 110 to 125 years old. Each comparable has a basement, two of which are finished with an apartment or recreation room. One comparable has central air conditioning, and two comparables have either a 1-car or a 2-car garage. These comparables have improvement assessments ranging from \$50,678 to \$64,655 or from \$19.24 to \$22.83 per square foot of building area. The board of review assessment for the improvement under appeal was \$58,099 or \$21.28 per square foot of living area, which was not refuted by the appellant. Based on this evidence, the board of review requested that the subject's total 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 a total of eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 due to their larger building sizes when compared to the subject. The Board also gives less weight to the board of review comparables #2 and #4 which have finished basement area and/or central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are similar to the subject in location, building size, age, and unfinished basement area. However, these comparables have a smaller garage size or lack a garage in comparison to the subject's 2.5-car garage. These three comparables have improvement assessments ranging from \$52,205 to \$54,574 or from \$18.55 to \$19.99 per square foot of living area. The subject has an allocated improvement assessment of \$54,012 or \$19.78 per square foot of living area that falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, including but not limited to its garage area, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Thus, no 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:

September 19, 2023



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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