



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

APPELLANT: Charles Keel  
DOCKET NO.: 20-27856.001-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 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.:** \$45,949  
**TOTAL:** \$73,795

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 2020 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. Features of the building include an unfinished basement and a 2.5-car detached garage. In a prior year appeal with the PTAB it was disclosed there is a second improvement on the parcel that consists of a class 2-06 two-story dwelling of frame exterior construction with 2,392 square feet of living area.<sup>1</sup> Each improvement is approximately 120 years old. The property has a 4,095 square foot site located in Chicago, Lake View Township, Cook County. The improvement under appeal by

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<sup>1</sup> The Board takes notice the PTAB's 2018 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 the 2019 and 2020 tax year appeals with the PTAB. The property description for the second improvement was obtained from the PTAB's 2018 final decision.

the appellant is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same neighborhood code as the subject. The comparables have sites ranging from 3,075 to 3,875 square feet of land area. The comparables are improved with class 2-11, multi-family buildings of masonry exterior construction ranging in size from 3,144 to 4,948 square feet of building area. The buildings range in age from 105 to 127 years old. Each comparable has an unfinished basement, central air conditioning, and a 2-car garage. The comparables sold from July 2017 to December 2019 for prices ranging from \$750,000 to \$1,100,000 or from \$218.04 to \$238.55 per square foot of building area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$61,919. The requested assessment reflects a market value of \$619,190, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,795. The subject's assessment reflects a market value of \$737,950, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same neighborhood code as the subject. The comparables have sites of 2,975 or 3,275 square feet of land area. The comparables are improved with class 2-11, multi-family buildings of frame or masonry exterior construction ranging in size from 2,379 to 3,450 square feet of building area. The buildings range in age from 90 to 130 years old. Each comparable has an unfinished basement, one comparable has four fireplaces, and one comparable has a 1-car garage. Board of review comparable sales #1 and #2 sold in October 2017 and December 2020 for prices of \$198,000 and \$644,000 or \$75.80 and \$270.70 per square foot of building area, including land, respectively. The Board finds board of review comparable sale #3 to be an invalid sale that will not be considered any further in the Board's analysis as the board of review reported it sold in March 2017 for a price of \$1.00 but it has a total assessment of \$87,301. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1 through #3 and the board of review comparable sale #1 due to their considerably larger building sizes when compared to the subject and/or older sale date occurring in 2017 which is more than 26 months prior to the January 1, 2020 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable sale #4 and the board of review comparable sale #2 which are similar to the subject in location, building size, and foundation type, but the board of review comparable sale #2 is somewhat newer in age and lacks a garage, unlike the subject. These two comparables sold in December 2019 and December 2020 for prices of \$750,000 and \$644,000 or \$238.55 and \$270.70 per square foot of building area, including land, respectively. The subject's assessment reflects a market value of \$737,950 or a \$144.07 combined per square foot of building area for both dwellings, including land, which is less than the most similar comparable sales in the record on a per square foot basis. Based on this record, the Board finds no reduction in the subject's assessment is warranted as it appears the property is underassessed.

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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