



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

APPELLANT: David Kamish  
DOCKET NO.: 21-22339.001-R-1  
PARCEL NO.: 10-25-313-051-0000

The parties of record before the Property Tax Appeal Board are David Kamish, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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 **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:** \$12,396  
**IMPR.:** \$82,104  
**TOTAL:** \$94,500

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 2021 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 part six and part 62-year-old, 2.5-story, single-family dwelling of masonry construction with 4,949 square feet of living area.<sup>1</sup> Features of the dwelling include a full basement with a recreation room, central air conditioning, a fireplace, and a 2.5-car garage. The property has a 6,198 square foot site and is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

---

<sup>1</sup> The board of review's description of the subject property indicated it was a seven-year-old, two-story, masonry dwelling with 5,668 square feet of living area and contained 5.2 bathrooms. This information is contradicted by the appraiser's description and data. This Board finds the appellant's information to be correct based on the physical inspection, photos and building sketch attached to the appraisal.

The appellant asserts overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal that estimated that the subject property had a market value of \$945,000 as of January 1, 2021. The appraisal used the sales comparison approach.

The appraiser relied on six suggested sales comparables of two-story, single-family, masonry constructed dwellings that sold between February 2019 and October 2020, for amounts ranging from \$775,000 to \$1,053,750, or between \$165.94 and \$246.02 price per square foot, land included in the sale prices. The appraiser adjusted the sales prices to account for differences between the comparables and the subject and determined that the subject's value was \$975,000. The appraiser subtracted \$30,000 to account for the functional and physical obsolescence of the property<sup>2</sup>. After applying the adjustments, the appraiser determined that the subject's value was \$945,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,000. The subject's assessment reflects a market value of \$1,030,000, or \$208.12 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

The board of review did not submit any evidence in support of the assessment.

In written rebuttal, the appellant argued the board of review failed to refute the appraiser's determination of the subject fair market value and also failed to submit any evidence in support of their valuation.

### **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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach and relied upon recent sales of six suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, taking into account such factors as size, condition and location, and the appraiser

---

<sup>2</sup> The appraiser noted the mudroom had insufficient heat and flooring without insulation and equated it to a three-season room for these reasons. As such, he made the determination it was functionally obsolete. Additionally, because the only access to the attic was via a steep and narrow set of stairs, likened more to a ladder than a staircase, he determined this area of the home was also functionally obsolete. Finally, the appraiser noted the super adequacy of the improvement for the area, stating that "no buyer is willing to pay for the over improvement of the subject due to location."

determined that the subject's market value under that approach, after accounting for functional obsolescence, was \$945,000 as of January 1, 2021.

In contrast, the board of review's evidence consists of inaccurate information regarding the subject property, as well as a failure to submit any evidence in support of its valuation or to refute the appraiser's findings as to the size and current condition of the subject. Based on the evidence, the Board therefore finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that 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

\_\_\_\_\_  
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: \_\_\_\_\_

July 15, 2025

\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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

David Kamish, by attorney:  
Scott Shudnow  
Shudnow & Shudnow, Ltd.  
77 West Washington Street  
Suite 1620  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602