



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

APPELLANT: Matthew Kemper  
DOCKET NO.: 22-20086.001-R-1  
PARCEL NO.: 16-06-203-022-0000

The parties of record before the Property Tax Appeal Board are Matthew Kemper, 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 **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:** \$8,215  
**IMPR.:** \$30,738  
**TOTAL:** \$38,953

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 2022 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 two-story dwelling of masonry exterior construction that contains 1,978 square feet of living area. The dwelling is approximately 80 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, two fireplaces, 2½ bathrooms, and a 1½-car garage. The property has a 6,200 square foot site located in Oak Park, Oak Park 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 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 2-05 properties improved with two-story dwellings of masonry exterior construction that range in size from 1,800 to 2,136 square feet of living area. The homes range in age from 85 to 97 years old. Each property has a full basement, central air conditioning,

one fireplace, 2½ bathrooms, and a 2-car garage. The appellant did not disclose whether the basements have finished area. The comparables have the same assessment neighborhood code as the subject property and are located from .4 to .9 of a mile from the subject. These properties have improvement assessments ranging from \$25,651 to \$31,613 or from \$12.70 to \$14.97 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$28,048.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,953. The subject property has an improvement assessment of \$30,738 or \$15.54 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 2-05 or class 2-06 properties that are improved with two-story dwellings of masonry exterior construction ranging in size from 1,976 to 2,205 square feet of living area. The homes range in age from 85 to 92 years old. Each property has a full basement with one having finished area, central air conditioning, one fireplace, 1½ or 2½ bathrooms, and a 2-car garage. The comparables have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments range from \$30,707 to \$39,300 or from \$15.54 to \$18.42 per square foot of living area. The board of review contends its comparables are close to the subject in age, building square footage and proximity. The board of review asserted that the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the correctness of the assessment.

### **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 information on eight assessment equity comparables with the same neighborhood code as the subject property that are improved with dwellings similar to the subject's two-story design and masonry exterior construction. The comparables are relatively similar to the subject in size and age containing from 1,800 to 2,205 square feet of living area and ranging in age from 85 to 97 years old. Each comparable has one less fireplace than the subject indicating each would require an upward adjustment to make them more equivalent to the subject for this feature. Three of the board of review comparables have unfinished basements, inferior to the subject's finished basement area, suggesting upward adjustments for this difference would be appropriate. Board of review comparable #2 has one less full bathroom than the subject indicating an upward adjustment to this comparable would be appropriate. The appellant did not disclose whether his comparables have finished basement area which detracts from the Board's ability to determine their degree of similarity to the subject dwelling. Conversely, each comparable has an additional ½-car garage than the subject suggesting each

would require a downward adjustment for this difference. These comparables have improvement assessments that range from \$25,651 to \$39,300 or from \$12.70 to \$18.42 per square foot of living area. The subject's improvement assessment of \$30,738 or \$15.54 per square foot of living area falls within the range established by the comparables in this record. Based on this record, after considering the appropriate adjustments to the comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: \_\_\_\_\_

August 19, 2025



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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