



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

APPELLANT: Cheryl Krueger
DOCKET NO.: 22-23909.001-R-1
PARCEL NO.: 07-23-313-004-0000

The parties of record before the Property Tax Appeal Board are Cheryl Krueger, the appellant, by attorney Kyle Gordon Kamego, 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: \$15,901
IMPR.: \$32,098
TOTAL: \$47,999

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 consists of a 2-story dwelling of frame exterior construction with 2,816 square feet of living area. The dwelling is 41 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a 2-car garage. The property has a 14,456 square foot site and is located in Schaumburg, Schaumburg Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the subject's assessment neighborhood and within 0.50 of a mile from the subject. The parcels have from 8,050 to 10,500 square feet of land area that are improved with class 2-78, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,487 to

2,992 square feet of living area. The dwellings are 38 to 45 years old. Each comparable has a partial basement, central air conditioning, a fireplace and a 2-car garage. The comparables sold from February 2020 to February 2021 for prices ranging from \$326,000 to \$487,500 or from \$130.98 to \$164.86 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$43,784 which reflects a market value of \$437,840 or \$155.48 per square foot of living area, including land, 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 \$47,999. The subject's assessment reflects a market value of \$479,990 or \$170.45 per square foot of living area, 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 four comparable sales located within the subject's assessment neighborhood and within the subject's block or approximately ¼ of a mile from the subject. Comparable #2 is the same property as the appellant's comparable #2. The parcels have from 7,999 to 9,605 square feet of land area that are improved with class 2-78, 2-story dwellings of frame exterior construction ranging in size from 2,127 to 2,992 square feet of living area. The dwellings are 38 or 39 years old. Each comparable has a partial basement with one having a finished area, central air conditioning, a fireplace and a 2-car garage. The comparables sold from March 2021 to August 2022 for prices ranging from \$467,000 to \$591,000 or from \$162.93 to \$264.43 per square foot of living area, including land. 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 as the appellant's comparable #2/board of review comparable #2 is a common comparable. The Board gives less weight to the appellant's comparables #1, #3 and #4 which sold less proximate in time to the January 1, 2022 assessment date at issue than the other comparables in the record. The Board also gives less weight to the board of review comparables #3 and #4 due to their considerably smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the parties' common comparable and the board of review comparable #1 that sold more proximate in time to the January 1, 2022 assessment date at issue. In addition, these comparables are relatively similar to the subject in

design, age, dwelling size, and most features, but the comparables still require upward adjustments for their smaller site sizes to make them more equivalent to the subject property. These two comparables sold in February 2021 and August 2022 for prices of \$487,500 and \$525,000 or \$162.93 and \$218.57 per square foot of living area, including land. The subject's market value of \$479,990 or \$170.45 per square foot of living area, land included, is bracketed by the two best comparable sales in this record. After considering the appropriate adjustments to the two best sales comparables for differences when compared to the subject, the Board finds 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:

February 17, 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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