



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

APPELLANT: VKG Properties LLC  
DOCKET NO.: 22-32103.001-R-1  
PARCEL NO.: 02-12-200-060-0000

The parties of record before the Property Tax Appeal Board are VKG Properties LLC, the appellant, by Dora Cornelio, attorney-at-law of Schmidt Salzman & Moran, 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 **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:** \$2,557  
**IMPR.:** \$59,442  
**TOTAL:** \$61,999

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 is improved with a three-story multi-family building of masonry exterior construction containing 6,315 square feet of building area.<sup>1</sup> The building is approximately 46 years old. Features of the property include a slab foundation, and six bathrooms. The property has a 3,197 square foot site located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-11 apartment building 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 five equity comparables composed of class 2-11 properties improved with two-story or three-story multi-

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<sup>1</sup> The board of review submission includes a copy of a photograph of the subject property depicting a three-story building.

family buildings of masonry exterior construction that have either 2,340 or 6,840 square feet of building area. The buildings are either 29 or 50 years old. Each property has a full basement with an apartment, four or six bathrooms, and a 2-car or 4-car garage. Four comparables have central air conditioning. These properties have a different assessment neighborhood code than the subject property. The comparables have improvement assessments that range from \$15,468 to \$32,759 or from \$4.58 to \$6.61 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$30,248.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,999. The subject property has an improvement assessment of \$59,442 or \$9.41 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on sixteen equity comparables consisting of class 2-11 properties improved with three-story multi-family buildings of masonry exterior construction that range in size from 6,120 to 6,624 square feet of building area.<sup>2</sup> The buildings are 44 or 46 years old. Two comparables have partial basements and fourteen comparables have slab foundations. Six comparables have central air conditioning. Each comparable has six full bathrooms and two comparables each have an additional two half bathrooms. These properties have the same assessment neighborhood code as the subject property and are located in the same assessment block as the subject property. Their improvement assessments range from \$58,568 to \$64,455 or from \$9.42 to \$10.21 per square foot of building area.

### **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 Board finds the best evidence of assessment equity to be the board of review comparables #2, #3, #4, #5, #7, #8, #9, #10 and #11 as these properties are improved with multi-family buildings most similar to the subject in location, style, age, size, and features. These comparables have improvement assessments that range from \$60,255 to \$61,280 or from \$9.48 to \$10.01 per square foot of building area. The subject's improvement assessment of \$59,442 or \$9.41 per square foot of building area falls below the range established by the best comparables in this record. Based on this record 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.

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<sup>2</sup> For ease of understanding the Board renumbered the comparables consecutively from #1 through #16.

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: \_\_\_\_\_

January 20, 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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