



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

APPELLANT: Westside Real Estate, LLC
DOCKET NO.: 22-33567.001-R-1
PARCEL NO.: 02-15-408-009-0000

The parties of record before the Property Tax Appeal Board are Westside Real Estate, LLC, the appellant, by Kyle Gordon Kamego, 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 **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: \$5,227
IMPR.: \$17,732
TOTAL: \$22,959

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 one-story dwelling of stucco exterior construction containing 1,144 square feet of living area. The dwelling is approximately 127 years old. Features of the property include a full basement, one fireplace, 1½ bathrooms, and a 1-car garage. The property has an 8,712 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-03 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 2-03 properties improved with 1-story or 1.5-story dwellings of frame or stucco exterior construction that range in size from 1,081 to 1,496 square feet of living area. The homes range in age from 67 to 102 years old. Each comparable has a full or partial

basement. The comparables have 1, 1½ of 2½ bathrooms, and a 1-car, 1½-car or 2-car garage. These properties have the same assessment neighborhood code as the subject and are located from .3 of a mile to 1 mile from the subject property. The comparables have improvement assessments ranging from \$15,773 to \$22,773 or from \$14.59 to \$16.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$17,492.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,999. The subject property has an improvement assessment of \$19,772 or \$17.28 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 2-03 properties improved with 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,216 to 1,404 square feet of living area. The dwellings range in age from 58 to 97 years old. Three comparables have full unfinished basements and one comparable has a crawl space foundation. The comparables have 1, 1½ or 2 bathrooms and a 1-car or 2-car garage. One comparable has central air conditioning and two comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject and are located ¼ of a mile from the subject property. Their improvement assessments range from \$21,356 to \$27,188 or from \$17.56 to \$19.36 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject which supports the assessed value as equitable.

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 evidence in the record supports a reduction in the subject's assessment.\.

The parties submitted information on eight equity comparables that have the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #3 and board of review comparable #3 due to differences from the subject in design/style. The Board gives less weight to board of review comparable #2 due to differences from the subject in foundation and central air conditioning amenity. The Board gives less weight to board of review comparable #4 due to differences from the subject in design/style and size. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 as well as board of review comparable #1 that are improved with one-story dwellings that have 1,081 or 1,248 square feet of living area and are 58 or 67 years old. The comparables are significantly newer than the subject in age indicating downward adjustments to the comparables would be appropriate to make them more equivalent to the subject in age. Appellant's comparable #1 is inferior to the subject in bathroom count and lack of a fireplace necessitating upward adjustments to make the property more equivalent to the subject for these differences. Appellant's comparable #2 has no fireplace, unlike the subject,

indicating this property would require an upward adjustment to make the comparable more equivalent to the subject property. Conversely, board of review comparable #1 has a larger garage than the subject necessitating a downward adjustment. These three comparables have improvement assessments of \$15,773 and \$22,090 or \$14.59 and \$17.70 per square foot of living area. The subject's improvement assessment of \$19,772 or \$17.28 per square foot of living area is within the range of by the best comparables in this record. Based on this record; after considering the appropriate adjustments to the best comparables for differences from the subject in features and age, the Board finds 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

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: _____

November 25, 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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