FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Richard Trombino
DOCKET NO.: 22-34749.001-R-1
PARCEL NO.: 02-28-400-036-0000

The parties of record before the Property Tax Appeal Board are Richard Trombino, the appellant(s), by attorney Nora Devine, of The Devine Law Group, LLC 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:	$24,137
IMPR.:	$23,981
TOTAL:	$48,118

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 22,988 square foot site improved with a two-story dwelling of frame construction with 3,147 square feet of living area. The dwelling on the property is approximately 37 years old. Features include a three-and-a-half-car garage, central air conditioning, and a full basement. The subject property is located in Rolling Meadows, Palatine Township, Cook County and is classified as a 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based, in part, on overvaluation. In support of this argument the appellant submitted information on three comparable sales. The comparable properties sold between October 2020 and May 2021. The comparable properties range: in price between $502,000 and $511,000; in living area square footage between 3,285 and 3,360; and in sale price per square foot between $149.40 and $155.56, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to $48,118.

The appellant also contends assessment inequity with regards to the subject improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with varying degrees of similarity to the subject. The suggested comparable properties ranged in size from 3,209 to 3,579 square feet of living area and were of either frame or frame and masonry construction. The appellant reported that the suggested comparables were located between 300 feet to 2.9 miles from the subject property. The comparables range in age from 37 to 42 years old and have improvement assessments ranging from $7.21 to $7.46 per square foot of living area. The appellant also submitted a copy of the board of review's decision letter reflecting a total assessment for the subject property as $50,757. Based on this evidence, the appellant requested a reduction in the subject's assessment to $47,110.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $50,757. The subject's assessment reflects a fair market value of $507,570 or $161.34 in market value per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested sales comparables. The comparable properties range: in price between $611,000 and $890,000; in living area square footage between 2,760 and 3,775; and in sale price per square foot between $219.52 and $235.76, including land. The board of review was silent as to proximity of the comparables to the subject.

Additionally, in support of its contention of the correct assessment the board of review submitted information on four equity comparables of either frame or frame and masonry construction. The suggested equity comparable properties range in size from 2,603 to 3,248 square feet of living area and were located within a block of the subject property. The comparables range in age from 38 to 39 years old and have improvement assessments ranging from $8.83 to $11.90 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

In rebuttal, the appellant noted differences between the board of review's comparables and the subject property and reiterated the request for a reduction.

This matter was previously set for hearing. Prior to the hearing date, the parties submitted a written request to waive hearing and have this matter written on the evidence previously submitted. The administrative law judge granted the parties' request.

Conclusion of Law

The taxpayer asserts that 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 did meet this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board concludes that the best evidence of the subject's market value is the appellant's three sale comparables. Like the subject property, these comparables are each class 2-78, two-story residences with a similar number of bathrooms, similar in age and living area square footage to the subject dwelling. The Board gives less weight to the board of review's sales comparables, which were located in different towns than the subject property.

These comparables sold between October 2020 and May 2021, for amounts ranging from $149.40 to $155.56 per square foot of living area, land included in the sale prices. The subject property's assessment reflects a market value of $507,570, land included, or $161.34 per square foot of living area, which is above the range established by the best comparables in the record. Based on the evidence, the Board 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. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed. See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board, 2020 IL App (1st) 180994, ¶¶ 34-36.

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:

C E R T I F I C A T I O N

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: September 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Richard Trombino, by attorney:
Nora Devine
The Devine Law Group, LLC
53 West Jackson Blvd
Suite 626
Chicago, IL 60604

COUNTY

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