



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

APPELLANT: Ning Yan
DOCKET NO.: 22-36233.001-R-1
PARCEL NO.: 02-07-304-012-0000

The parties of record before the Property Tax Appeal Board are Ning Yan, 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 **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: \$67,530
IMPR.: \$63,075
TOTAL: \$130,605

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 masonry exterior construction with 8,410 square feet of living area. The home is approximately 31 years old. Features include a full basement with finished area, four full bathrooms, one half bathroom, central air conditioning, four fireplaces, and a 4-car garage. The property has a 279,053 square foot site and is located in Inverness, Palatine Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the subject's assessment neighborhood and from 443 feet to 1.7 miles from the subject property. The comparables are improved with 2-story, class 2-09 dwellings of masonry exterior construction ranging in size from 5,553 to 7,154 square feet of

living area. The homes range in age from 28 to 39 years old. Each comparable has a full basement, central air conditioning, from two to six full bathrooms, one half bathroom, two or three fireplaces, and from a 3-car to a 4-car garage. The comparables have improvement assessments ranging from \$39,000 to \$55,500 or from \$6.80 to \$7.76 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted the board of review final decision disclosing the total assessment for the subject of \$135,030. The subject property has an improvement assessment of \$67,500 or \$8.03 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, none of which are reported to be located within the subject's assessment neighborhood. Comparable #3 is reported to be located in Palatine. The comparables are improved with 2-story, class 2-09 dwellings of frame or masonry exterior construction ranging in size from 7,900 to 8,328 square feet of living area. The homes range in age from 14 to 71 years old. Three comparables each have a full or partial basement with finished area and one comparable has a crawl space foundation. Each comparable has four or five full bathrooms, one or two half bathrooms, central air conditioning, one or two fireplaces, and a 4-car garage. The comparables have improvement assessments ranging from \$97,417 to \$146,671 or from \$11.70 to \$18.28 per square foot of living area. Based on the evidence, the board of review requested confirmation of the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested equity comparables for the Board's consideration. The Board finds none of the parties' comparables are truly similar to the subject due to significant differences from the subject in location, age, dwelling size, and/or foundation type. Nevertheless, the Board gives less weight to the appellant's comparable #3 and the board of review comparables which are located 1.7 miles from the subject or in a different neighborhood and/or city than the subject property for which proximity to the subject was not disclosed and is needed by the Board to conduct a meaningful comparison of these comparables to the subject. Further, board of review comparable #1 lacks a basement foundation, which is a feature of the subject. The three remaining appellant comparables are located most proximate to the subject and are similar to the subject in design/class, age, and basement foundation. These best comparables still present differences from the subject in dwelling size, bathroom count, fireplace count, and/or garage capacity which would require appropriate adjustments for these differences

to make them more equivalent to the subject. The best comparables have improvement assessments ranging from \$39,000 to \$55,500 or from \$6.80 to \$7.76 per square foot of living area. The subject's improvement assessment of \$67,500 or \$8.03 per square foot of living area falls above the range established by the best comparables in this record. However, after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated that the subject's improvement was inequitably assessed and 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: _____

July 21, 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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