



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

APPELLANT: Deepak Morais
DOCKET NO.: 22-36238.001-R-1
PARCEL NO.: 02-26-105-028-0000

The parties of record before the Property Tax Appeal Board are Deepak Morais, 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: \$7,767
IMPR.: \$59,933
TOTAL: \$67,700

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 4,050 square feet of living area. The dwelling is approximately 7 years old. Features include a full basement with finished area, central air conditioning, two fireplaces, and a 2-car garage. The property has an 11,097 square foot site and is located in Rolling Meadows, Palatine Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on September 17, 2020

for a price of \$677,000. The property was reported to have been purchased from Bin Zhou and the parties to the transaction were not related. The property was sold through a realtor, Unique Realty LLC, by an agent, Marina Bekker, and was advertised for sale for 1 month in a Multiple Listing Service (MLS). The subject was not sold by either a foreclosure action or by using a contract for deed. The appellant provided a signed copy of the closing disclosure document which reiterated the seller and sale price, as well as disclosing the settlement date of September 17, 2020.

As to the inequity argument, the appellant submitted information on four equity comparables located in the subject's assessment neighborhood. The comparables are improved with 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,849 to 4,695 square feet of living area. The homes range in age from 14 to 28 years old. The comparables each have a full or partial basement, central air conditioning, one fireplace, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$44,158 to \$65,533 or from \$11.42 to \$14.47 per square foot of living area.

Based on the foregoing evidence, the appellant requested a total reduced assessment to \$62,281 which reflects a total market value of \$622,810 or \$153.78 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance and requested a reduced improvement assessment of \$54,513 or \$13.46 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,999. The subject's assessment reflects a market value of \$699,990 or \$172.84 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$62,232 or \$15.37 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables, each of which has equity data and three of which have sales data. The comparable properties are located in Barrington and different assessment neighborhoods than the subject property. Comparables #1, #2, and #4 have sites that range in size from 13,194 to 16,851 square feet of land area. The four parcels are improved with 1-story, class 2-04 or 2-story class 2-08 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,827 to 4,094 square feet of living area. The homes range in age from 28 to 54 years old. Each comparable has a full or partial basement, two of which have finished area, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. Comparables #1, #2, and #4 sold from December 2021 to July 2022 for prices ranging from \$752,500 to \$1,010,777 or from \$183.81 to \$250.50 per square foot of living area, land included. The four properties have improvement assessments ranging from \$40,601 to \$85,519 or from \$14.36 to \$21.19 per square foot of living area. The board of review's grid also reported the sale of the subject in November 2020 for a price of \$677,000. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

Conclusion of Law

The appellant contends in part 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 met this burden of proof and a reduction in the subject's assessment based on overvaluation is warranted.

This record contains the sale of the subject and four suggested comparable sales submitted by the board of review for the Board's consideration. The Board gives less weight to the sales presented by the board of review which are located in Barrington, unlike the subject which is located in Rolling Meadows, and in different assessment neighborhoods. The board of review comparables are also significantly older homes than the subject and board of review comparable #3 is also a significantly smaller home than the subject. The Board finds the best evidence of market value to be the sale of the subject property in September 2020 for a price of \$677,000. The appellant's evidence demonstrated the sale had elements of an arms-length transaction. The appellant disclosed the parties to the transaction were not related and that the property was advertised for sale in the MLS. To document the sale, the appellant submitted a copy of closing disclosure. In addition, the Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. The Board finds the subject's purchase price of \$677,000 falls below the market value, as reflected by the subject's assessment, of \$699,990. Therefore, based on this record, the Board finds a reduction in the subject's assessment to reflect its sale price is warranted based upon the Cook County Real Property Assessment Ordinance level of assessment for Class 2 property of 10% and procedural rule 86 Ill.Admin.Code §1910.50.

The appellant also raised an assessment inequity argument as an alternative 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 parties submitted a total of eight equity comparables with varying degrees of similarity to the subject. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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:

April 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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