



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

APPELLANT: David Cottrell
DOCKET NO.: 22-36256.001-R-1 through 22-36256.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Cottrell, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-36256.001-R-1	12-02-110-017-0000	8,125	0	\$8,125
22-36256.002-R-1	12-02-110-018-0000	8,824	35,910	\$44,734

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 two parcels with an improvement situated on one parcel. Parcel #2 (PIN #12-02-100-018-0000) is improved with a multi-level dwelling of masonry exterior construction with 1,596 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a partial basement with finished area,¹ central air conditioning, a fireplace and a 2-car garage. Parcel #1 has a land assessment with no improvement assessment to the property. Parcel #1 (PIN #12-02-100-017-000) has a land assessment with no improvement assessment to the property. The subject's two parcels are located in Park Ridge, Leyden Township, Cook County. Parcel #1 is classified as a class 2-41 property and Parcel #2 is a class 2-34 under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review disclosed the subject's basement is finished with formal recreation room, which was unrefuted by the appellant.

The appellant contends assessment inequity with respect to the improvement on Parcel #2 as the basis of the appeal and did not contest the land assessments. In support of this argument, the appellant submitted information on four comparables located within the same neighborhood code as the subject and within .5 of a mile from the subject property. The comparables are improved with class 2-34 dwellings of masonry exterior construction ranging in size from 1,371 to 1,759 square feet of living area. The dwellings are 60 to 69 years old. The appellant reported the comparables have partial basements with "N/A" for the finished basement area. Each comparable has central air conditioning, a fireplace and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$28,525 to \$37,912 or from \$19.12 to \$21.55 per square foot of living area. Based on this evidence, the appellant requested within the Property Tax Appeal Board "Addendum to Petition" that the improvement assessment for Parcel #2 be reduced to \$32,606 or \$20.43 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment for Parcel #2 of \$44,734. Parcel #2 has an improvement assessment of \$35,910 or \$22.50 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same neighborhood code as the subject and approximately .25 of a mile from the subject property. The comparables are improved with class 2-34 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,503 to 1,571 square feet of living area. The dwellings are 56 to 68 years old. Each comparable has a partial basement with finished area, central air conditioning and a 2-car garage. Three comparables each have 1 or 2 fireplaces. The comparables have improvement assessments ranging from \$37,349 to \$41,856 or from \$23.77 to \$26.88 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The taxpayer 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.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Parcel #2 so only that parcel will be analyzed for equity. The parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables that are less similar to the subject in dwelling size than the board of review comparables and the appellant did not disclose the basement finished area for their comparables, making it difficult to conduct a meaningful comparative analysis in relation to the subject dwelling.

The Board finds the best evidence of assessment equity in the record to be the board of review comparables. The comparables are relatively similar to the subject in location, age, dwelling size and also have a partial basement with finished area, like the subject. These four comparables have improvement assessments ranging from \$37,349 to \$41,856 or from \$23.77 to \$26.88 per square foot of living area. The subject's improvement assessment of \$35,910 or \$22.50 per square foot of living area falls below the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject property, 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.

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: _____

August 19, 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

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

APPELLANT

David Cottrell, by attorney:
Kyle Gordon Kamego
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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