



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

APPELLANT: Guy Kedar
DOCKET NO.: 22-42815.001-R-1 through 22-42815.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Guy Kedar, the appellant, by attorney Robert Rosenfeld, 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
22-42815.001-R-1	15-08-208-005-0000	1,732	11,845	\$13,577
22-42815.002-R-1	15-08-208-006-0000	1,939	1,316	\$3,255

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 1-story multi-family building of frame exterior construction with 2,090 square feet of building area. The building is approximately 72 years old. Features of the property include a full unfinished basement, central air conditioning, and a 2-car garage. The property has two parcels containing 6,676 square feet of land area and is located in Bellwood, Proviso Township, Cook County. The subject is classified as a class 2-11 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 comparables that are located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-11, multi-family 2-story buildings of frame exterior construction ranging in size from 2,090 to 2,496 square feet of building area. The buildings range in age from

94 to 143 years old. Each comparable has a full basement and central air conditioning. Three comparables each have a 2-car garage. The comparables have improvement assessments that range from \$11,854 to \$13,605 or from \$5.08 to \$6.00 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant submitted the board of review decision for parcel 15-08-208-006-0000 that disclosed a total assessment of \$3,255. The appellant further disclosed this parcel has an improvement assessment of \$1,316.

The board of review submitted its "Board of Review Notes on Appeal" reporting a total assessment for subject parcel 15-08-208-005-0000 of \$13,577. The subject's combined total improvement assessment for both parcels is \$13,161 or \$6.30 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject property.¹ The comparables are improved with class 2-11, 1.5-story or 2-story multi-family buildings of frame or masonry exterior construction ranging in size from 1,632 to 2,516 square feet of building area. The buildings are 70 to 114 years old. Two comparables have full basements, one of which is finished with a recreation room. One comparable has a slab foundation. One comparable has a 2-car garage. The comparables have improvement assessments that range from \$13,369 to \$16,303 or from \$5.89 to \$8.19 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The record contains eight suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 as well as board of review comparables #2, #3 and #4 which are less similar to the subject in building size and/or lack a basement.

The Board gives most weight to appellant's comparables #3 and #4 which are most similar to the subject building size and features. However, each comparable is a considerably older 2-story building when compared the subject's 1-story building. Nevertheless, these comparables have improvement assessments of \$12,427 and \$12,541 or \$5.88 and \$6.00 per square foot of building area. The subject's combined improvement assessment of \$13,161 or \$6.30 per square foot of

¹ Comparable #1 in the appellant's grid analysis is one of the subject parcels.

building area falls above the best comparables in the record which is logical due to subject's significantly newer age and style. However, after considering adjustments to the best comparables for differences from the subject in style and age, 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 warranted.

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

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