



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

APPELLANT: Ibrahim Kamal
DOCKET NO.: 22-42989.001-R-1
PARCEL NO.: 10-34-331-013-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Ibrahim Kamal, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$9,828
IMPR.: \$36,899
TOTAL: \$46,727

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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 1,969 square feet multi-level dwelling of masonry construction on a lot in Lincolnwood of Niles Township, Cook County. The 55-year-old home, a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance, contains 2.5 bathrooms, a fireplace, central air conditioning, an attached two-car garage, and a partial basement.

Arguing the \$36,899 improvement assessment is inequitably high for the subject, the appellant contends the assessment should be lowered to \$17.31 per improvement square foot to remain in line with similar properties. As evidence, the appellant selected four class 2-34 masonry properties within .4 miles of the subject as comparators for assessment equity. The appellant's preferred comparables included air conditioning, a fireplace, a partial basement, two or 2.5 bathrooms, and a one- or two-car garage. These comparables ranged in building age from 62 to

68 years; in living space from 2,032 to 2,392 square feet; and in improvement assessment from \$16.20 to \$17.89 per living square foot.

In its “Board of Review Notes on Appeal,” the county board of review maintained the subject improvement was properly assessed at \$36,899, or \$18.74 per living square foot. To fortify its position, the board of review proposed four multi-level masonry properties within a quarter mile of the subject as assessment benchmarks. These selections all featured air conditioning, a partial basement, and at least a 1.5-car garage. The board of review’s comparables varied between 57 and 66 years of building age; 1,793 and 2,221 square feet in improvement size; and \$19.30 and \$21.19 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of at least 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Appellant comparables #1, #2, and #3 and board of review comparables #1 and #3 best resemble the subject property in this record and therefore provide the best evidence of assessment equity for the subject. Appellant comparables #2 and #3 were both 264 square feet larger than the subject in living space, identically matched the subject’s garage size, fireplace count, air conditioning inclusion, and basement size. Appellant comparables #1 and #3 both had 2.5 bathrooms like the subject, while comparable #2 lacked one of the subject’s half bathrooms. While appellant comparable #1 contained marginally more livable square footage than the subject, it also had an older building and a one-car garage. Similarly, board of review comparable #3 featured a larger improvement and identically matched the subject in terms of bathroom count, basement size, air conditioning presence, and garage size, and only lacked the subject’s fireplace. By contrast, board of review comparable #1 was slightly smaller than the subject improvement and garage, but otherwise exactly matched the subject in bathroom count, basement size, air conditioning inclusion, and fireplace count. Given these comparables, the range of equitable assessments for the subject runs from \$16.20 to \$20.62 per improvement square foot. Because the subject’s improvement assessment of \$18.74 per living square foot falls

inside this range, PTAB finds the appellant did not prove by clear and convincing evidence that the subject was inequitably assessed or that a reduction in the 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: _____

October 21, 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

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