



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

APPELLANT: Sammy Kumar
DOCKET NO.: 22-43308.001-R-1
PARCEL NO.: 10-33-108-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Sammy Kumar, the appellant, by attorney Jeremy 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: \$7,857
IMPR.: \$48,865
TOTAL: \$56,722

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 2,602 square feet two-story dwelling of frame and masonry construction on a 5,612 square feet lot in Skokie of Niles Township, Cook County. The 13-year-old home, a class 2-78 property per the Cook County Real Property Assessment Classification Ordinance, contains three bathrooms, an attached two-car garage, a fireplace, central air conditioning, and a full basement.

Arguing the subject improvement is inequitably assessed at \$48,865, the appellant requests the Property Tax Appeal Board (PTAB) reduce the assessment rate to \$15.06 per improvement square foot instead. In support of this position, the appellant proposed four class 2-78 frame-and-masonry properties within .5 miles of the subject as benchmarks for assessment equity. The appellant's selections all featured a two-car garage, air conditioning, a full or partial basement, and 2.5 bathrooms. These comparators also had from no fireplace to one; from 2,820 to 3,056

square feet in improvement space; and from \$14.51 to \$15.32 per improvement square foot in assessment.

In its “Board of Review Notes on Appeal,” the county board of review defended the subject assessment rate of \$18.78 per improvement square foot.¹ To show that the \$56,722 total subject assessment is on par with those of similar properties, the board of review suggested three two-story properties in the same subarea as the subject as equity comparables. The board of review’s preferred comparables all included a two-car garage, air conditioning, and at least 2.5 bathrooms. These properties also varied from seven to 15 years in building age; from one to no fireplace; from 2,642 to 2,744 square feet in living space; and from \$19.00 to \$26.52 per 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 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.

In this record, the county board of review selected the three properties most similar to the subject and which in turn provide the best evidence of assessment equity. As the largest property with an extra half bathroom relative to the subject, board of review comparable #2 only lacked the subject’s larger basement area. Similarly, board of review comparable #1 was also superior to the subject in living area and bathroom count, placing this property at the high end of the equitable assessment range. Finally, though comparable #3 substituted one of the subject’s full bathrooms for a half bathroom, its relatively large living area mitigated the older building and lesser bathroom functionality. The subject improvement would therefore be equitably assessed anywhere between \$19.00 and \$26.52. Because the subject improvement assessment of \$18.78

¹ PTAB observes that in its “Notes on Appeal,” the county board of review referenced its 2023 decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

falls below this range, PTAB finds the appellant failed to show by clear and convincing evidence an equitable 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

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

APPELLANT

Sammy Kumar, by attorney:
Jeremy Rosenfeld
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