FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kazuko Maeda
DOCKET NO.: 22-43377.001-R-1
PARCEL NO.: 03-27-304-002-0000

The parties of record before the Property Tax Appeal Board are Kazuko Maeda, 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:

LAND:	$8,978
IMPR.:	$27,905
TOTAL:	$36,883

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 dwelling of frame exterior construction with 2,025 square feet of living area. The dwelling is approximately 49 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 2-car garage. The property has a 22,445 square foot site and is located in Mount Prospect, Wheeling Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparables located within the subject's assessment neighborhood and from 0.90 of a mile to 1.5 miles from the subject. The comparables consist of 1-story, class 2-04 dwellings of frame exterior construction ranging in size from 2,085 to 2,303 square feet of living area. The homes are 62 to

83 years old. Three comparables each have a crawl space or a slab foundation, and one comparable has a partial basement. Each dwelling has central air conditioning, a fireplace, and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $24,514 to $27,840 or from $10.90 to $12.47 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject of $36,883. The subject property has an improvement assessment of $27,905 or $13.78 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 subject's assessment neighborhood but did not disclose in the grid analysis the properties' proximities to the subject. The comparables consist of 1-story, class 2-04 dwellings of masonry exterior construction ranging in size from 1,122 to 1,392 square feet of living area. The homes are 98 to 101 years old. Each home has a full basement with one having finished area and a 2-car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from $18,246 to $23,996 or from $14.09 to $21.39 per square foot of living 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.Adm.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.Adm.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 parties submitted a total of eight equity comparables for the Board's consideration, all of which are considerably older in age to the subject and have varying degrees of similarity to the subject in dwelling size, foundation type and other features. Nevertheless, the Board gives less weight to the appellant's comparable #4 and the board of review's comparables due to their dissimilar foundation types. Moreover, the board of review's comparables are considerably less similar to the subject in both age and dwelling size than the appellant's comparables.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3 which are relatively similar to the subject in design, dwelling size, and also lack a basement foundation, like the subject. However, the dwellings are from 12 to 33 years older than the subject property suggesting upward adjustments would be appropriate for this difference to make them more equivalent to the subject property. These most similar comparables have improvement assessments ranging from $24,514 to $27,840 or from $10.90 to $12.09 per square foot of living area. The subject's improvement assessment of $27,905 or $13.78 per square foot of living area falls somewhat above the range established by the most similar comparables in the record which is logical given the newer age of the subject dwelling. After considering adjustments to the best comparables for differences from the subject, 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 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:

C E R T I F I C A T I O N

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: February 17, 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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