



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

APPELLANT: James Kause
DOCKET NO.: 22-49840.001-R-1
PARCEL NO.: 14-32-126-035-0000

The parties of record before the Property Tax Appeal Board are James Kause, 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, 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: \$39,062
IMPR.: \$139,830
TOTAL: \$178,892

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 3-story dwelling of masonry construction with 3,631 square feet of living area which is approximately 22 years old. Features of the home include 2 full and 2 half-baths, a full basement finished with a recreation room, central air conditioning, 2 fireplaces, and a 2-car garage. The property has a 3,125 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-78 property¹ 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 claim, the appellant submitted a grid with information on four equity comparables located from .02 to .2 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with class 2-78, “two

¹ Two or more story residence, up to 62 years old, ranging in size from 2,001 to 3,800 square feet of living area.

or more story” dwellings of masonry construction ranging in size from 3,207 to 3,768 square feet of living area and ranging in age from 29 to 34 years old. Each comparable features a full basement with undisclosed finished areas, central air conditioning, 2 or 4 fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$93,644 to \$116,938 or from \$29.20 to \$31.59 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject’s improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted the final decision of the Cook County Board of Review disclosing the total assessment for the subject of \$178,892. The appellant reported that the subject has an improvement assessment of \$139,830 or \$38.51 per square foot of living area.

In support of the subject’s assessment, the board of review submitted information on four comparable properties located within the same survey block as the subject, and within the same assessment neighborhood code as the subject property. The comparables consist of 3-story, class 2-78 dwellings of masonry construction ranging in size from 3,518 to 3,766 square feet of living area and ranging in age from 16 to 24 years old. Each comparable features a full basement finished with a recreation room, central air conditioning, and 2 or 3 fireplaces. Three properties have a 2-car garage. The comparables have improvement assessments that range from \$135,938 to \$182,088 or from \$38.64 to \$50.09 per square foot of living area.

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 parties submitted a total of eight equity comparables in support of their positions. The Board gave less weight to appellant’s comparables due to lack of descriptive information regarding the basement finishes, thus making a meaningful comparative analysis less reliable. Additionally, appellant’s comparable #4 has a significantly smaller dwelling size relative to the subject, and board of review comparable #2 lacks a garage, a feature of the subject property, and were therefore given less weight. The Board finds the best evidence of equity in assessment to be board of review comparables #1, #3, and #4 which are overall most similar to the subject in location, design/class, dwelling size, age, basement finish, and features. The best equity comparables in the record have improvement assessments ranging from \$135,938 to \$182,088 or from \$38.64 to \$50.09 per square foot of living area. The subject's improvement assessment of \$139,830 or \$38.51 per square foot of living area falls within the low end of the range established by the most similar equity comparables in terms of overall improvement assessment and below the range on a per square foot of living area basis.

Based on this record, and after considering all the comparables submitted by the parties with emphasis on those properties with the most similar features and location, and after considering appropriate adjustments to the comparables for any 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 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: _____

September 16, 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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