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

APPELLANT: Kevin Gapp
DOCKET NO.: 22-50939.001-R-1
PARCEL NO.: 04-25-200-074-0000

The parties of record before the Property Tax Appeal Board are Kevin Gapp, 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:** | $60,984 |
| **IMPR.:** | $68,180 |
| **TOTAL:** | $129,164 |

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 masonry exterior construction with 3,182 square feet of living area. The home is approximately 39 years old. Features include a full basement, five full bathrooms, one half bathroom, central air conditioning, two fireplaces, and a 3-car garage. The property has a 43,560 square foot site and is located in Northfield, Northfield 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located within the subject's assessment neighborhood code and from 0.4 of a mile to 1.1 miles from the subject. The comparables are improved with 1-story, class 2-04 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,775 to

3,696 square feet of living area. The homes range in age from 38 to 74 years old. Five comparables each have a full or partial basement and one comparable has a crawl space foundation. The comparables have from one to three full bathrooms with four of these also having an additional half bathroom. Each comparable has central air conditioning and from a 2-car to a 3-car garage. Five comparables each have one fireplace. The comparables have improvement assessments ranging from $45,410 to $72,311 or from $16.36 to $19.56 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $129,164. The subject property has an improvement assessment of $68,180 or $21.43 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the subject’s assessment neighborhood code and same tax block as the subject property. The comparables are improved with 1.5-story, class 2-04 dwellings of masonry or frame and masonry exterior construction ranging in size from 4,692 to 5,045 square feet of living area. The homes are either 34 or 70 years old. Each comparable has a full basement, from three to five full bathrooms, one additional half bathroom, central air conditioning, two fireplaces, and a 2.5-car or a 3-car garage. The comparables have improvement assessments ranging from $101,543 to $118,944 or from $21.64 to $23.58 per square foot of living area. Based on this evidence, the board of review requested that the subject’s assessment be confirmed.

## Conclusion of Law

The appellant 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 nine suggested equity comparables for the Board’s consideration. The Board gives less weight to the appellant’s comparables #1, #2, #4, and #6 as well as the board of review comparables due to substantial differences from the subject in dwelling size and/or age. Further, the appellant’s comparable #2 is located over 1 mile from the subject, less proximate to the subject than the other comparables in this record, and the board of review comparables have a dissimilar 1.5-story design in contrast to the subject’s 1-story design.

The Board finds the best evidence of assessment equity to be the appellant’s comparable #3 and #5 which are overall more similar to the subject in location, design/class, age and dwelling size with varying degrees of similarity in bathroom count, foundation type and other features. The Board finds both comparables have fewer bathrooms than the subject, one comparable lacks a basement foundation which the subject features, both comparables have one fewer fireplace than the subject, and one comparable has a smaller garage capacity than the subject suggesting upward adjustments would be required to make these two comparables more equivalent to the subject. Nevertheless, the two best comparables have improvement assessments of $59,397 and $62,862 or $17.73 and $18.61 per square foot of living area. The subject's improvement assessment of $68,180 or $21.43 exceeds the two best comparables in this record. However, the subject’s improvement assessment appears logical when considering its superior features described above when compared to the two best comparables. After considering adjustments to the two best comparables for the superior features of the subject, the Board finds the appellant did not demonstrate 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: __________ __________

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: 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

Kevin Gapp, 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