



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

APPELLANT: Michael Kaham
DOCKET NO.: 23-37400.001-R-1
PARCEL NO.: 14-30-405-070-0000

The parties of record before the Property Tax Appeal Board are Michael Kaham, the appellant, by Anthony DeFrenza, attorney-at-law of the Law Office of DeFrenza & Mosconi PC 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.: \$31,838
TOTAL: \$70,900

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 2023 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 is improved with a 1.5-story dwelling of frame construction that contains 1,127 square feet of living area. The dwelling is approximately 22 years old. Features of the property include a full basement, central air conditioning, 1½ bathrooms, and a 2-car garage with 400 square feet of building area. The property has a 3,125 square foot site located in Chicago, Lake View Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables composed of class 2-03 properties improved with one-story dwellings of frame or masonry exterior construction that range in size from 1,325 to 1,715 square feet living area. The homes are from 119 to 155 years old. Each property has a full basement and a garage with 400

or 500 square feet of building area. The comparables have 1, 1½, 2 or 3½ bathrooms. Three comparables have central air conditioning and one comparable has one fireplace. These properties have the same assessment neighborhood code as the subject and are located from .04 to .48 of a mile from the subject property. Their improvement assessments range from \$28,356 to \$36,218 or from \$21.12 to \$22.79 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$24,327.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,900. The subject property has an improvement assessment of \$31,838 or \$28.25 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 composed of class 2-03 properties improved with 1.5-story dwellings of frame construction that range in size from 1,452 to 1,702 square feet of living area and are 118 or 123 years old. Each property has a full basement with one having a formal recreation room. Each comparable has central air conditioning and a 2-car garage. One comparable has one fireplace. The comparables have 1, 1½ or 3 bathrooms. These properties have the same neighborhood code as the subject and are in the "subarea." Their improvement assessments range from \$38,431 to \$53,937 or from \$22.58 to \$32.18 per square foot of living area.

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 information on nine equity comparables that have the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds the comparables submitted by the parties are inferior to the subject in age being from approximately 95 to 131 years older than the subject property. Due to the differences in age from the subject dwelling, the Board finds the comparables submitted by the parties would require upward adjustments to make them more equivalent to the subject for this dissimilarity. The Board finds the comparables submitted by the parties differ significantly from the subject dwelling in size being from approximately 18% to 52% larger than the subject property, making it difficult to perform a meaningful comparative analysis but suggests downward adjustments for size may be appropriate. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Three comparables have ½, 1½ or 2 more bathrooms than the subject necessitating downward adjustments for this difference. Three of the comparables have no central air conditioning, unlike the subject, that would require upward adjustments to make them more equivalent to the subject for this dissimilarity. Two comparables each have one fireplace while the subject has no fireplace indicating downward adjustments would be proper. The comparables have improvement assessments ranging from \$28,356 to \$53,937 or from \$21.12 to \$32.18 per square

foot of living area. The subject's improvement assessment of \$31,838 or \$28.25 per square foot of living area falls within the range established by the comparables in this record, which appears equitable given the significant differences between the comparables and the subject property in age, dwelling size, and/or features. Based on this record, after considering the appropriate adjustments to the comparables, 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: June 16, 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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