FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Katz
DOCKET NO.: 23-40436.001-R-1 through 23-40436.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Katz, the appellant, by attorney Kyle Gordon Kamego, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-40436.001-R-1	14-33-302-063-0000	34,100	0	$34,100
23-40436.002-R-1	14-33-302-064-0000	34,100	315,959	$350,059

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 consists of two parcels, one of which is improved with a 2-story dwelling of masonry exterior construction with 5,850 square feet of living area that is approximately 25 years old. The subject dwelling has a concrete slab foundation and features 5 full and 2 half-baths, central air conditioning, 2 fireplaces, and a 2-car garage. The property has a combined 5,456 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-09 property[1] under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement only as the basis of the appeal. The appellant is not contesting the land assessment of either parcel. In support of this

[1] Two-or-more story residence, any age, with 5,000 square feet or more of living area.

claim, the appellant submitted information on four equity comparables located from .1 to .4 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-09 dwellings of masonry exterior construction ranging in size from 5,029 to 5,425 square feet of living area and ranging in age from 15 to 33 years old. Each home has a full basement with an undisclosed finished area, central air conditioning, and a 1-car, a 1.5-car, or a 2-car garage. Three dwellings have 2 to 4 fireplaces. The comparables have improvement assessments that range from $217,750 to $259,315 or from $41.45 to $47.80 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 board of review disclosing the combined total assessment for both parcels of $350,059. The subject has an improvement assessment of $315,959 or $54.01 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four equity comparables which are located within ¼ of a mile or within the same assessment "block" or "subarea" as the subject property. The comparables consist of 3-story, class 2-09 dwellings of masonry exterior construction ranging in size from 5,106 to 6,068 square feet of living area and ranging in age from 22 to 30 years old. Three comparables each feature a full basement with a recreation room and one dwelling has a concrete slab foundation. Each comparable has central air conditioning and a 2-car or a 3-car garage. Three comparables have 1 or 2 fireplaces. The comparables have improvement assessments ranging from $295,839 to $352,283 or from $53.88 to $62.53 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 finds that none of the parties' comparables are truly similar to the subject as the appellant's comparables differ significantly from the subject in dwelling size and foundation, while the board of review comparables differ significantly in design, dwelling size, and/or foundation. Nevertheless, the Board finds that the comparables in the record have improvement assessments ranging from $217,750 to $352,283 or from $41.45 to $62.53 per square foot of living area. The subject's improvement assessment of $315,959 or $54.01 per square foot of living area falls well within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

After considering adjustments to all the comparables in this record for significant differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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: September 15, 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

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