



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

APPELLANT: Richard Speelman  
DOCKET NO.: 23-51208.001-R-1  
PARCEL NO.: 24-30-420-003-0000

The parties of record before the Property Tax Appeal Board are Richard Speelman, the appellant, by Robert Rosenfeld, attorney-at-law 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:** \$10,202  
**IMPR.:** \$27,797  
**TOTAL:** \$37,999

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 two-story dwelling of frame and masonry exterior construction containing 2,304 square feet of living area. The dwelling was constructed in 1975 and is approximately 48 years old. Features of the property include a partial basement, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 16,324 square foot site located in Palos Heights, Worth Township, Cook County. The subject is a class 2-78 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 four equity comparables composed of class 2-78 properties improved with two-story dwellings of frame and masonry exterior construction ranging in size from 2,402 to 2,701 square feet of living area. The homes are 38 to 56 years old. Each property has a full or partial basement, central air

conditioning, one fireplace and a 2-car garage. Each comparable also has two full bathrooms and three comparables have one or two half bathrooms. The comparables have the same neighborhood assessment code as the subject and are located from .1 of a mile to 1 mile from the subject property. The comparables have improvement assessments ranging from \$25,693 to \$31,279 or from \$9.84 to \$11.86 per square foot of living area. The appellant requested the subject property's improvement assessment be reduced to \$25,644.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,999. The subject property has an improvement assessment of \$27,797 or \$12.06 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-78 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,332 to 2,578 square feet of living area. The homes are 34 to 60 years old. Each property has a full or partial basement with two having finished area. Three comparables have central air conditioning. Four comparables have one or two fireplaces. The comparables have two or three full bathrooms and three comparables have an additional one or three half bathrooms. One comparable has a 1.5-car garage, two comparables each have a 2-car garage, and one comparable has a 2.5-car garage. The comparables have the same neighborhood assessment code as the subject and are located ¼ of a mile from the subject property. The comparables have improvement assessments ranging from \$28,911 to \$34,180 or from \$12.40 to \$13.90 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 eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #3 and #4 as well as board of review comparable #3 due to differences from the subject in dwelling size being from approximately 12% to 17% larger than the subject home. The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #1, #2 and #4 that range in size from 2,332 to 2,493 square feet of living area and in age from 34 to 60 years old. 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. These comparables have improvement assessments that range from \$27,500 to \$34,180 or from \$11.45 to \$13.90 per square foot of living area. The subject's improvement assessment of \$27,797 or \$12.06 per square foot of living area falls within the range established by the best comparables in this record.

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 all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record 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:

April 21, 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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