FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Naomi Nakayama
DOCKET NO.: 23-53093.001-R-1
PARCEL NO.: 10-33-437-017-0000

The parties of record before the Property Tax Appeal Board are Naomi Nakayama, the appellant, by Eric Feldman, attorney-at-law of Eric Feldman & Assoc. P.C. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***A Reduction*** 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:	$17,424
IMPR.:	$40,293
TOTAL:	$57,717

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 a 10,560 square foot site improved with a one-story dwelling of masonry exterior construction containing 2,442 square feet of living area. The dwelling is approximately 69 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, two fireplaces, three bathrooms and a 2-car garage. The property is in Lincolnwood, Niles Township, Cook County. The subject is a class 2-04 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 five equity comparables consisting of class 2-04 properties improved with 1-story or 1.5-story dwellings of masonry exterior construction that range in size from 2,312 to 2,681 square feet of living area. The homes are 63 to 76 years old. Each comparable has a full or partial basement with a formal recreation room, central air conditioning, one or two fireplaces, and a 1-car or 2-car garage. The comparables have 1½, 2½ or 4½ bathrooms. These properties have the same neighborhood code as the subject property and are located from .12 to .20 of a mile from the subject property. The comparables have improvement assessments ranging from $35,790 to $43,665 or from $14.69 to $16.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $38,266.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $61,746. The subject property has an improvement assessment of $44,322 or $18.15 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 composed of class 2-04 properties improved with one-story dwellings of masonry exterior construction that range in size from 2,035 to 2,879 square feet of living area. The homes are 50 to 68 years old. Each property has a full basement with three being finished with formal recreation rooms, central air conditioning, two or three fireplaces, 2½ bathrooms, and a 2-car or 2.5-car garage. These properties have the same neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments range from $38,665 to $59,853 or from $18.20 to $20.79 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3 and #4 as well as board of review comparable #2 that are most similar to the subject in age, style, size and features. These five comparables are improved with one-story dwellings that range in size from 2,282 to 2,681 square feet of living area and are from 63 to 66 years old. Four of the comparables have full basements while the subject has a partial basement suggesting downward adjustments to these comparables would be appropriate to make them more equivalent to the subject for this difference. Board of review comparable #2 also has one more fireplace than the subject necessitating a downward adjustment to the comparable for this dissimilarity. Appellant's comparable #2 has 1½ more bathrooms than the subject dwelling requiring a downward adjustment for this difference. Conversely, appellant's comparables #1, #3 and #4 as well as board of review comparable #2 have ½ less bathroom than the subject and appellant's comparable #2 has one less fireplace than the subject requiring upward adjustments to the comparables for these differences. These five comparables have improvement assessments that range from $38,799 to $43,665 or from $14.69 to $18.20 per square foot of living area. The subject's improvement assessment of $44,322 or $18.15 per square foot of living area falls above the range of the total improvement assessments but is within the range on a per square foot of living area basis as established by the best comparables in this record. The only comparable with a higher improvement assessment on a per square foot basis requires downward adjustments for basement size and number of fireplaces, supporting the conclusion the subject is inequitably assessed. The Board gives less weight to appellant's comparable #5 due to differences from the subject in style. The Board gives less weight to board of review comparables #1 and #3 due to differences from the subject in size. The Board gives less weight to board of review comparable #4 due to differences from the subject in age. Based on this record, after considering the appropriate adjustments to the best comparables, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: July 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

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