FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Reitz
DOCKET NO.: 23-53936.001-R-1
PARCEL NO.: 04-24-310-034-0000

The parties of record before the Property Tax Appeal Board are David Reitz, the appellant, by Kyle Gordon Kamego, 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 ***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:	$43,473
IMPR.:	$75,950
TOTAL:	$119,423

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 43,473 square foot site that is improved with a two-story dwelling of frame and masonry exterior construction that contains 4,291 square feet of living area. The dwelling was constructed in 1961 and is approximately 62 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, two fireplaces, one bathroom and a 3-car garage. The property is in Northfield, Northfield Township, Cook County. The subject is a class 2-08 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 consisting of class 2-08 properties improved with two or more story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 4,068 to

4,749 square feet of living area and are 34 to 61 years old. Each property has a full or partial basement, central air conditioning, one or three fireplaces and a 2-car, 3-car or 4-car garage. The comparables have 2½, 3½ or 4 bathrooms. These properties have the same neighborhood code as the subject property and are located from .8 of a mile to 1.8 miles from the subject property. Their improvement assessments range from $72,046 to $84,105 or $17.59 and $17.71 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $75,865.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $128,735. The subject property has an improvement assessment of $85,262 or $19.87 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 2-06, 2-08 or 2-09 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 4,675 to 5,065 square feet of living area. The dwellings are 43 to 79 years old. One comparable has a slab foundation, one comparable has a full basement, and two comparables have partial basements. Each property has central air conditioning, one to three fireplaces, three full bathrooms, one or two half bathrooms, and a 2-car or 3-car garage. Three comparables have the same neighborhood code as the subject property. The comparables have improvement assessments ranging from $101,054 to $114,910 or from $20.66 to $24.31 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

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, and #3 that are most similar to the subject in size and most features. These comparables have the same classification code and neighborhood code as the subject property and are improved with two-story dwellings that range in size from 4,068 to 4,494 square feet of living area and are 34 to 61 years old. The comparables have varying degrees of similarity to the subject and would require adjustments to make them more equivalent to the subject property. Each of these comparables has 1½ or 2½ more bathrooms than the subject and would require downward adjustments to make them more equivalent to the subject for these differences. One comparable has a larger garage than the subject, requiring a downward adjustment, while one comparable has a smaller garage than the subject, requiring an upward adjustment. These comparables have improvement assessments that range from $72,046 to $79,589 or $17.59 and $17.71 per square foot of living area. The subject's improvement assessment of $85,262 or $19.87 per square foot of living area falls above the range established by the best comparables in this record. Less weight is given to appellant's comparable #4 and the board of review comparables due to differences from the subject in size, foundation, and/or location. Based on this record 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

AGENCY

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