



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

APPELLANT: Kyle Kamego  
DOCKET NO.: 24-04259.001-R-1  
PARCEL NO.: 03-25-112-008

The parties of record before the Property Tax Appeal Board are Kyle Kamego, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC, in Northbrook, and the DuPage 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 **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$54,695  
**IMPR.:** \$85,305  
**TOTAL:** \$140,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 split-level dwelling of brick and frame exterior construction with 1,349 square feet of living area. The dwelling was constructed in 1966 and is approximately 58 years old. Features of the home include a finished lower level, 2 full bathrooms, central air conditioning, and a 440 square foot garage. The property has a 10,395 square foot site<sup>1</sup> and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood code and within .4 of a mile from the subject. The comparables consist of split-level dwellings of brick and frame exterior construction. The homes range in age from 55 to 68 years old and range in size from 1,110 to 1,350 square feet of living area. Each comparable has a 75% finished

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<sup>1</sup> The subject's property record card depicts a land lot size of 77 x 135.

lower level. Features include 1½ bathrooms, central air conditioning and a garage ranging in size from 440 to 738 square feet of building area. Comparable #3 has a fireplace. The comparables sold from November 2022 to December 2023 for prices ranging from \$295,000 to \$400,000 or from \$231.92 to \$296.30 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,000. The subject's assessment reflects a market value of \$420,042 or \$311.37 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In a memorandum, the board of review through the township assessor reported the subject property was given a reduction in 2020 reflecting a May 2019 purchase price plus the township equalization factor. For tax year 2023, the subject "was returned to 100%" based on the sales ratio and the level of assessment in the subject's neighborhood. As to the appellant's market value evidence, the assessor noted that appellant's comparables #1 and #3 transferred via "trustees" deeds. In addition, the appellant's comparables have "much smaller lower level area" and less percentage finished area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code and within .34 of a mile from the subject. Board of review comparables #1 and #4 are the same properties as appellant's comparables #2 and #1, respectively. Along with the grid analysis, the board of review supplied copies of property record cards, which were utilized to ascertain the lot sizes of these comparables. The parcels range in size from 9,100 to 10,395 square feet of land area and are improved with split-level dwellings of brick and frame exterior construction. The homes range in age from 55 to 68 years old and range in size from 1,035 to 1,350 square feet of living area. Each comparable has a 75% finished lower level, 1½ or 2 bathrooms, central air conditioning, and a garage ranging in size from 440 to 550 square feet of building area. The comparables sold from May 2023 to September 2024 for prices ranging from \$375,000 to \$438,000 or from \$296.30 to \$394.59 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

construction costs. 86 Ill.Admin.Code §1910.65(c). 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 seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1/board of review comparable #4, appellant's comparable #3 as well as board of review comparables #2 and #3, which differ in age and/or dwelling size, when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable #2/board of review comparable #1, which is similar to the subject in location, design, age, dwelling size, foundation type and some features. This most similar comparable sold in May 2023 for \$400,000 or for \$296.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$420,042 or \$311.37 per square foot of living area, including land, which is above the best comparable sale in this record both in terms of overall value and on a per-square-foot of living area basis. However, the Board finds the subject's higher value is justified by its larger lower level area which is fully finished and greater bathroom count. Based on this evidence and after considering appropriate adjustments to the best comparable sale in the record for differences from the subject to make the comparable more equivalent to the subject, the Board finds 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: \_\_\_\_\_

December 23, 2025



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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