



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

APPELLANT: Steven Telkamp
DOCKET NO.: 24-20190.001-R-1
PARCEL NO.: 12-01-104-008-0000

The parties of record before the Property Tax Appeal Board are Steven Telkamp, 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: \$12,214
IMPR.: \$48,786
TOTAL: \$61,000

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 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 is improved with a two-story dwelling of frame and masonry exterior construction containing 3,146 square feet of living area. The dwelling is approximately 73 years old. Features of the property include a full unfinished basement, central air conditioning, one fireplace, three bathrooms, and a 2-car garage. The property has an 8,724 square foot site located in Park Ridge, Norwood Park Township, Cook County. The subject is classified as a class 2-06 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 2-06 properties improved with 2-story dwellings of frame or masonry exterior construction that range in size from 2,902 to 3,454 square feet of living area. The homes range in age from 70 to 79 years old. Each property has a full basement, central air

conditioning, 2 or 2½ bathrooms, and a 1-car, 2-car or 3-car garage. One comparable has one fireplace. These properties have the same assessment neighborhood code as the subject and are located from 20 feet to 1.1 miles from the subject. Their improvement assessments range from \$42,170 to \$49,925 or from \$14.45 to \$14.86 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$46,089.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,000. The subject property has an improvement assessment of \$48,786 or \$15.51 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 2-06 properties that are improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,851 to 3,208 square feet of living area. The dwellings ranged in age from 73 to 100 years old. Each property has a full or partial basement with two having finished area, central air conditioning, and a 2-car garage. The comparables have 2, 2½, 3½ or 4½ bathrooms. Three comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$49,298 to \$58,096 or from \$16.38 to \$18.11 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 assessment 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 board of review comparables #2 and #3 due to differences from the subject in age notwithstanding the fact that even those these two comparables have dwellings that are 24 and 26 years older than the subject dwelling they have higher improvement assessments than the subject property. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1 and #4. These comparables range in size from 2,851 to 3,454 square feet of living area and in age from 70 to 79 years old. The comparables have varying degrees of similarity to the subject suggesting adjustments to the comparables would be appropriate to make them more equivalent to the subject property. Each of the appellant's comparables would require upward adjustments due to differences from the subject in number of bathrooms, the lack of a fireplace amenity, and/or having a smaller garage than the subject. Conversely, appellant's comparable #1 would require a downward adjustment for having a larger garage than the subject's garage. Board of review comparables #1 and #4 have 1½ and ½ more bathrooms than the subject, respectively, necessitating downward adjustments for this difference. Additionally, board of review comparable #1 has finished basement area, unlike the subject, suggesting a downward

adjustment for this difference would be appropriate. These six comparables have improvement assessments that ranged from \$42,170 to \$51,115 or from \$14.45 to \$17.40 per square foot of living area. The comparable most similar to the subject in terms of age, size and features is board of review comparable #4 with an improvement assessment of \$51,115 or \$16.65 per square foot of living area. The subject's improvement assessment of \$48,786 or \$15.51 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the overall most similar comparable. Based on this record, after considering the appropriate adjustments to the best comparables due to differences from the subject, 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: _____

September 16, 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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