



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

APPELLANT: Eric Fosse
DOCKET NO.: 24-25605.001-R-1
PARCEL NO.: 04-01-410-001-0000

The parties of record before the Property Tax Appeal Board are Eric Fosse, the appellant, by attorney Kyle Gordon Kamego, 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: \$24,192
IMPR.: \$95,808
TOTAL: \$120,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed a Cook County Board of Review decision 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 includes a 4,086 square feet, multi-level dwelling of masonry construction built on a 13,440 square feet parcel of land in Glencoe, New Trier Township, Cook County. The 72-year-old residence, a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance, contains 3.5 bathrooms, central air conditioning, a fireplace, and an attached two-car garage.

The appellant contends the subject improvement was inequitably assessed at \$95,808 and requests the assessment be lowered to \$80,004, or \$19.58 per square foot of living space. In support, the appellant selected four multi-level residences within .7 miles of the subject property to which the subject's improvement assessment should be compared. The appellant's comparables all included 3.5 bathrooms, air conditioning, and a fireplace.

The county board of review asserted in its “Board of Review Notes on Appeal” the subject improvement was appropriately assessed at \$23.45 per square foot of living area for an improvement assessment of \$95,808 and a total assessment of \$120,000. In defense of its assessment, the board of review listed four multi-level properties as equity comparables. These selections each featured a two-car garage, two fireplaces, and living area between 3,012 and 4,303 square feet.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should consist of assessment documentation for the year in question of at least 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.

Appellant comparables #1 and #3 and board of review comparable #3 most closely resemble the subject property and therefore provide the best evidence of improvement assessment equity. While both 16 years younger than the subject, appellant comparables #1 and #3 had identical bathroom count, fireplace count, and construction type to the subject, and appellant comparable #3’s larger garage offset its slightly smaller improvement square footage. Similarly, board of review comparable #3 closely mirrored the subject property’s garage size, air conditioning inclusion, building age, and construction type. The Board accordingly finds the equitable improvement assessment range for the subject runs from \$18.34 to \$28.43. Because the subject’s \$23.45 per square foot improvement assessment falls within this range, the appellant did not demonstrate with clear and convincing evidence that the improvement assessment was inequitably high and a reduction in the assessment is therefore 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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