



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

APPELLANT: Ryan Kole
DOCKET NO.: 24-25935.001-R-1
PARCEL NO.: 05-07-408-006-0000

The parties of record before the Property Tax Appeal Board are Ryan Kole, 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: \$22,750
IMPR.: \$91,733
TOTAL: \$114,483

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from 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 consists of a 3,068 square feet, two-story dwelling of stucco construction situated on a 9,100 square feet parcel in Glencoe of New Trier Township, Cook County. The 11-year-old, class 2-78 home features 4.5 bathrooms, a full basement, central air conditioning, two fireplaces, and an attached 2.5-car garage.¹

In support of the argument that the subject improvement was inequitably assessed, the appellant selected four nearby class 2-78 properties as equity comparables. Each comparable included a full basement, central air conditioning, a two-car garage, and 3.5 bathrooms. The appellant requested

¹ The appellant provided internally inconsistent information regarding the subject property's garage size. Because the appellant indicated the subject property had a 2.5-car garage in its comparables chart, which comports with the board of review's indication that the garage could accommodate 2.5 cars, the Board finds the subject property has a 2.5-car garage.

an improvement assessment reduction of \$10,026 for an improvement assessment of \$26.63 per improvement square foot, which is within the comparables' assessment range of \$26.48 to \$28.77 per improvement square foot.

The county board of review asserted in its "Board of Review Notes on Appeal" that the subject improvement was equitably assessed at \$91,733 or \$29.90 per square foot of living area, bringing the total assessment to \$114,483. The board of review supplied information on four properties within a quarter mile of the subject as equity comparables. These properties all had a full basement, at least 2.5 bathrooms, and air conditioning.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). Yet 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 unequal treatment in the assessment 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); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should comprise assessment documentation for the 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.

The Board finds appellant comparables #1 and #3 and board of review comparables #1 and #3 constitute the best evidence of assessment equity. Appellant comparables #1 and #3 both featured one fewer bathroom and a slightly smaller garage than the subject property, but both boasted more living square footage. Similarly, board of review comparables #1 and #3 had smaller square footage and one fewer bathroom than the subject. Because these comparables each compare unfavorably to the subject property, an equitable subject improvement assessment would be toward the high end of the comparables' equity range from \$26.48 to \$33.60 per improvement square foot. Given the evidence in this record, the appellant did not show with clear and convincing evidence that the subject improvement assessment of \$29.90 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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