FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Eric Kogan
DOCKET NO.: 24-29092.001-R-1
PARCEL NO.: 17-06-116-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Eric Kogan, 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, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$31,094
IMPR.:	$61,906
TOTAL:	$93,000

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) contesting 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

A 2,038 square feet, two-story masonry building on a 3,125 square feet parcel in Chicago, West Chicago Township, Cook County comprises the subject property. The 131-year-old, class 2-05 residence per the Cook County Real Property Assessment Classification Ordinance featured two bathrooms, no air conditioning, a two-car garage, and a full basement. The appellant elected to forego a hearing on the petition.

The appellant based the petition on assessment inequity, contending that the assessment should be lowered to $27.16 per improvement square foot. As evidence of nonuniformity, the appellant nominated three class 2-05 residences within .2 miles of the subject. The appellant's chosen properties included a two-car garage, no air conditioning, and a full basement. These potential comparator improvements were between 129 and 136 years in building age; 1,786 and 2,186 square feet in size; and $26.08 and $28.79 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of $61,906, or $30.38 per living square foot, was equitable in its "Notes on Appeal." In defense of the $93,000 total subject assessment, the county board of review proposed four masonry improvements within a quarter mile of the subject as equity comparables. The board of review's preferred comparators all featured a full or partial basement, a two-car garage, air conditioning except in property #1, and two to 3.5 bathrooms. These 126- to 136-year-old buildings had 2,002 to 2,061 square feet in living area and $31.66 to $32.95 per living square foot in improvement assessment.

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 mandate 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). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

Of the parties' submissions, board of review comparables #1 and #2 and appellant comparable #3 best represented the subject improvement and therefore comprise the best evidence of assessment equity. While all board of review comparables were near the subject and closely tracked the subject's living area, board of review comparable #1 was more similar to the subject because it traded slightly more living square feet and an extra half bathroom for a relatively inferior basement. Conversely, board of review comparable #2 contained less living space, but more than compensated for the lack with more bathrooms and air conditioning (the exclusion of which moved board of review comparables #3 and #4 out of the group of best comparables). Meanwhile, appellant comparable #3 was nearly identical to the subject, just with 12 more living square feet and .2 miles of distance, placing it at the bottom of the $28.79 to $31.96 per improvement square foot equitable assessment range. Because the $30.38 per living square foot subject improvement assessment lands inside this range, PTAB finds the appellant failed to prove the subject assessment was inequitable by clear and convincing evidence and a reduction commensurate with the appellant's request 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:

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: October 20, 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 9-215 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

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