



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

APPELLANT: Dean Kalla  
DOCKET NO.: 24-35385.001-R-1  
PARCEL NO.: 14-19-232-015-0000

The parties of record before the Property Tax Appeal Board are Dean Kalla, the appellant, by attorney Robert Rosenfeld, 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:** \$36,500  
**IMPR.:** \$36,500  
**TOTAL:** \$73,000

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 building of frame construction containing 2,583 square feet of building area. The building was constructed in 1893 and is approximately 131 years old. Features of the property include a full basement with an apartment, three bathrooms, and a 2-car garage. The property has a 3,125 square foot site located in Chicago, Lake View Township, Cook County. The subject is a class 2-11 apartment building 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 2-11 properties improved with buildings of frame exterior construction that range in size from 2,516 to 2,608 square feet of building area. The buildings range from 126 to 136 years old. Each property has a full basement, two or three bathrooms, and

a 2-car garage. The comparables have the same assessment neighborhood code as the subject property and are located from .2 to .5 of a mile from the subject property. These properties have improvement assessments ranging from \$25,002 to \$36,000 or from \$9.94 to \$13.87 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$33,088.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,000. The subject property has an improvement assessment of \$36,500 or \$14.13 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties improved with two-story buildings of frame construction that range in size from 2,472 to 2,700 square feet of building area. The comparables are from 127 to 132 years old. Each property has a full or partial basement with two having finished area, and a 2-car garage. The comparables have two, three or four bathrooms. These properties have the same assessment neighborhood code as the subject and are located ¼ of a mile from the subject property or in the "subarea." These properties have improvement assessments ranging from \$36,501 to \$43,500 or from \$14.44 to \$17.60 per square foot of building area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

### **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 equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are similar to the subject in age and size containing from 2,472 to 2,700 square feet of building area and in age from 126 to 136 years old. The properties have varying degrees of similarity to the subject property. Appellant's comparable #1 is given less weight as the improvement assessment is an outlier being approximately 27% lower than the next lowest comparable on a per square foot basis. The Board gives less weight to board of review comparable #1 as this property is an outlier with an improvement assessment that is approximately 18% higher than the next highest comparable on a per square foot basis. The six remaining comparables have improvement assessments that range from \$35,500 to \$39,500 or from \$13.63 to \$14.96 per square foot of building areas. The subject's improvement assessment of \$36,500 or \$14.13 per square foot of building area falls within the range established by the best comparables in this record. Based on this record 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:

March 17, 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 9-125 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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