FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ted Ishiwari
DOCKET NO.: 24-42628.001-R-1
PARCEL NO.: 14-29-422-036-0000

The parties of record before the Property Tax Appeal Board are Ted Ishiwari, the appellant(s), 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 ***A Reduction*** 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:	$53,568
IMPR.:	$51,193
TOTAL:	$104,761

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 consists of a two-story masonry dwelling containing 2,042 square feet of living area. The dwelling is 126 years old. Features of the home include a full unfinished basement, no fireplaces, central air conditioning, and a two-car garage. The property has a 5,356-square-foot site and is located within neighborhood code 93 in Lake View Township, Cook County. Appellant reports that the subject is owner-occupied. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the subject property is inequitably assessed and submitted four equity comparables with varying degrees of similarities to the subject in support of this claim. The comparables consist of two-story masonry dwellings located within neighborhood code 93 and situated approximately 0.3 to 0.7 miles from the subject. The comparables range in ages from

108 to 139 years and contain between 2,142 and 2,376 square feet of living area. Features of the comparables include full basements, some with formal recreation rooms and others unfinished; one-car or two-car garages; central air conditioning; and no fireplaces. Their improvement assessments range from $23.81 to $28.72 per square foot of living area.

Based on this evidence, the appellant requests that the subject's assessment be reduced to a land assessment of $53,568, an improvement assessment of $58,432, and a total assessment of $112,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $112,000. The subject property has an improvement assessment of $58,432, or $28.62 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 with varying degrees of similarities to the subject. The comparables consist of two-story masonry dwellings located within neighborhood code 93 and situated within the same block or general area as the subject. The comparables are between 108 and 137 years old and contain between 2,238 and 2,352 square feet of living area. The comparables feature full basements, some with formal recreation rooms and others unfinished; two-car garages; central air conditioning; and no fireplaces. All four comparables are class 2-06 properties, whereas the subject is classified as a class 2-05 property. Their improvement assessments range from $28.72 to $34.21 per square foot of living area.

Conclusion of Law

The taxpayer 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).

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); 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 needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, and #4. These comparables had improvement assessments that fell within a consistent and reliable range of improvement assessments per square foot of living area. The subject's improvement assessment per square foot of living area falls above the range established by these comparables. In weighing the record, the Board also notes that the board of review comparables are class 2-06 properties, whereas the subject is classified as a class 2-05 property. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: November 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 9-215 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ted Ishiwari, by attorney:
Kyle Gordon Kamego
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602