



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

APPELLANT: Brian Gamboa
DOCKET NO.: 21-33374.001-R-1
PARCEL NO.: 13-25-409-031-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Brian Gamboa, the appellant, by attorney John P. Brady, of Tully & Associates, LTD. in Chicago; 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: \$10,010
IMPR.: \$41,990
TOTAL: \$52,000

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 2021 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 2,908 square feet, two-story masonry structure perched on a 2,002 square feet lot in Chicago of West Chicago Township, Cook County constitutes the subject property. The 99-year-old, class 2-11 residence per the Cook County Real Property Assessment Classification Ordinance included three bathrooms, no air conditioning, and a full basement.

The appellant contends assessment inequity as the basis of the petition, arguing that the subject assessment must be lowered to \$5.97 per improvement square foot to be equitable. To show subject assessment nonuniformity, the appellant presented information on eight class 2-11 properties in the subject's neighborhood. These suggested comparables each included a 1.5- to four-car garage, air conditioning in property #6 only, and two to six bathrooms. The appellant's selections spanned 99 to 133 years in building age; 1,487 to 13,088 square feet in improvement area; and \$5.97 to \$10.06 per living square foot in improvement assessment.

The county board of review maintained in its “Notes on Appeal” that the subject improvement was fairly assessed at \$41,990, or \$14.44 per living square foot. In defense of the \$52,000 total subject assessment, the board of review introduced into evidence four masonry buildings within a quarter mile of the subject as equity comparables. The county board of review’s selections featured a full basement, 2.5 to four bathrooms, no air conditioning, and no garage or a two-car garage. These improvements were 108 to 123 years old; 2,688 to 3,172 square feet in area; and \$15.57 to \$17.58 per living square foot in assessment.

At hearing, the appellant explained that the subject was not owner-occupied, despite mistakenly identifying it as such in the initial filing. The appellant next argued that of the eight submitted comparables, properties #1, #2, #4, and #8 were the strongest and established assessment inequity. The board of review countered that appellant comparables #1 and #5 received lower assessments based on their occupancy factors in 2021 and were not comparable to the subject property. Further, in the event the subject was indeed owner-occupied, the board of review requested the Property Tax Appeal Board honor Standing Order No. 3 if applicable. In rebuttal, the appellant asserted that whether an assessment is prorated for occupancy is not publicly available. The parties agreed to submit supporting documentation for their oral arguments for the record.

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 mandate absolute equality in taxation, however; 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 a property tax appeal is based on unequal treatment in the assessment, appellants must prove the inequity of the assessments 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 process should consist of documentation for the year in question of demonstrably similar properties with compelling proximity to, and 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.

In this record, board of review comparable #2 and appellant comparables #1 and #4 most resembled the subject and therefore provide the best evidence of subject improvement assessment equity. Board of review comparable #2 had a smaller improvement than the subject but included more bathrooms and a garage. Appellant comparable #4 likewise traded some living space for garage space. By contrast, appellant comparable #1 featured more living and garage space than the subject, but, in addition to being older and of unknown distance from the subject, was assessed at less than 100% occupancy for 2021, thereby eliminating it as a comparator for property tax purposes. Given this evidence, the subject improvement would be equitably assessed around \$9.13 to \$16.46 per living square foot. Because the subject’s \$14.44 per

improvement square foot assessment falls within this range, PTAB concludes the appellant failed to show by clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof is merited.

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: _____

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

AGENCY

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

APPELLANT

Brian Gamboa, by attorney:
John P. Brady
Tully & Associates, LTD.
222 North LaSalle Street
Suite 1925
Chicago, IL 60601

COUNTY

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