



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

APPELLANT: Arye Rubenstein
DOCKET NO.: 21-56882.001-R-1
PARCEL NO.: 13-10-324-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Arye Rubenstein, the appellant, by attorney Joel R. Monarch, Attorney at Law 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: \$15,873
IMPR.: \$17,126
TOTAL: \$32,999

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 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

The subject property consists of a 1,216 square feet, one-story building of frame-and-masonry construction on a 5,669 square feet lot in Chicago, Jefferson Township, Cook County. The 68-year-old, class 2-03 structure featured one bathroom, a two-car garage, and a full basement. On the petition, the appellant indicated that assessment inequity was the basis of the appeal.

Contesting the equity of the \$17,126 subject improvement assessment, the appellant argues the rate should be lowered to \$12.93 per improvement square foot. As evidence of assessment inequity, the appellant placed into evidence three class 2-03 properties within four blocks of the subject with improvement assessments between \$11.87 and \$13.50 per living square foot. The appellant's suggested comparables had one or 1.5 bathrooms, a one- or two-car garage, and a full basement. These potential comparators also varied from 58 to 100 years in building age and from 1,136 to 1,195 square feet in improvement size.

The board of review countered that the subject improvement assessment of \$17,126, or \$14.08 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$32,999 total subject assessment, the county board of review nominated three one-story buildings in the subject’s subarea as assessment benchmarks. The board of review’s preferred comparators all featured a full basement, a 1.5- or two-car garage, and one or 1.5 bathrooms. These properties were 67 or 83 years in building age; between 1,042 and 1,245 square feet in living area; and between \$15.88 and \$19.62 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 unequal treatment in the assessment is the basis of a property tax appeal, the appellant 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 comprise documentation for the year in question of similarly situated 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 failed to meet this burden of proof.

In this record, board of review comparables #1 and #2 and appellant comparable #2 most resembled the subject and therefore constitute the best evidence of assessment equity. Board of review comparable #1 mirrored all of the subject’s characteristics except slight deviations in improvement and garage size and fireplace inclusion. Board of review comparable #2, by contrast, was superior to the subject because it only lacked a bit of the subject’s square footage but included air conditioning. Similarly, appellant comparable #2’s air conditioning compensated for its smaller living area and garage. Based on these comparators, the subject improvement would be equitably assessed anywhere between \$13.50 and \$19.20 per living square foot. Because the subject’s \$14.08 per improvement square foot assessment falls inside this range, PTAB finds the appellant did not show assessment inequity by clear and convincing evidence and a reduction in the 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:

February 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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