



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

APPELLANT: Mohammad Gulzar
DOCKET NO.: 21-56920.001-R-1
PARCEL NO.: 10-27-119-053-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Mohammad Gulzar, 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: \$7,014
IMPR.: \$26,031
TOTAL: \$33,045

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 1,810 square feet, one-story masonry building situated on a 7,384 square feet parcel in Skokie, Niles Township, Cook County comprises the subject property. The 67-year-old residence, a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance, contained two bathrooms, a two-car garage, air conditioning, and a full basement.

Contending assessment inequity as the basis of the petition, the appellant requests the Property Tax Appeal Board (PTAB) lower the assessment to \$11.90 per improvement square foot to remain on par with similar properties. As evidence of assessment nonuniformity, the appellant put forth three class 2-04 properties within six blocks of the subject as comparators for assessment equity. These suggested comparables included 1.5 or two bathrooms, a full or partial basement, and air conditioning. Additionally, the appellant's selections were between 67 and 71 years in building

age; 1,821 and 1,911 square feet in improvement space; and \$10.65 and \$12.60 per living square foot in improvement assessment.

The board of review asserted that the subject improvement assessment was equitable in its “Notes on Appeal.”¹ In defense of the existing total subject assessment, the county board of review proposed four one-story masonry buildings in the subject’s subarea as equity evidence. The county board of review’s preferred comparators included air conditioning, a full basement, and a two-car garage. These properties ranged from 66 to 72 years in building age; from 1,820 to 1,908 in living square footage; and from \$17.62 to \$19.65 per 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 require 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 a property tax appeal is based on unequal treatment in the assessment, 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 needed 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 did not surpass this burden of proof.

Board of review comparables #1 and #2 and appellant comparables #2 and #3 best represented the subject improvement and therefore circumscribe the range of equitable assessments for the subject. Board of review comparables #3 and #4 compared favorably to the subject in terms of living square footage, though board of review comparable #2 traded one of the subject’s full bathroom for a half bathroom. Appellant comparables #2 and #3 similarly contained more improvement area than the subject, and both mitigated their substitution of the subject’s second full bathroom for a half bathroom with a fireplace. Moreover, appellant comparable #3’s inferior basement and smaller garage render it inferior to the subject improvement, placing it at the low end of the equitable range of \$12.44 to \$17.66 per living square foot. Because the \$14.38 per square foot subject improvement assessment is within this range, PTAB concludes the appellant did not show by clear and convincing evidence that an equitable reduction in the assessment is justified.

¹ PTAB observes that in its “Notes on Appeal,” the county board of review referenced the assessment decision rendered in 2023—despite the appellant’s provision of the 2022 assessment decision for the 2021 tax year. Because the petition before PTAB concerns the 2021 tax year, PTAB accordingly proceeds with the assessment values from 2021.

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

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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