



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

APPELLANT: James Gorgees
DOCKET NO.: 21-56921.001-R-1
PARCEL NO.: 10-16-131-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are James Gorgees, 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: \$3,808
IMPR.: \$23,069
TOTAL: \$26,877

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

A 1,313 square feet, multi-level structure of frame-and-masonry construction on a 4,760 square feet parcel in Skokie, Niles Township, Cook County comprises the subject property. The 51-year-old building, a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance, contained 1.5 bathrooms, air conditioning, and a partial basement.

Pleading assessment inequity as the basis of the petition, the appellant contends the subject improvement assessment should be reduced to \$16.20 per improvement square foot. To show nonuniformity, the appellant offered six class 2-34 properties within four blocks of the subject as prospective comparators. The appellant's selections had air conditioning (except submission #6), one to three bathrooms, and a partial basement. These improvements varied from 51 to 62 years in age; from 1,340 to 1,465 square feet in area; and from \$15.10 to \$16.72 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$23,069, or \$17.57 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$26,877 total subject assessment, the county board of review nominated four buildings on the subject’s block as equity comparables. The board of review’s preferred comparators all featured a partial basement, a two-car garage, air conditioning, and 1.5 or two bathrooms. These properties were between 44 and 49 years in building age; 1,313 and 1,349 square feet in living area; and \$18.18 and \$18.45 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 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 the ground for appeal is unequal treatment in the assessment, 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 criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of similarly situated properties with compelling proximity to, and a lack of distinguishing characteristics from, the assessment subject. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

As the properties in evidence most similar to the subject, board of review comparables #1 through #3 and appellant comparable #2 constitute the best evidence of assessment equity. The board of review comparables were all superior to the subject because they substantially matched the subject’s characteristics, except that they included a two-car garage, whereas the subject did not. By contrast, appellant comparable #2 more closely resembled the subject improvement by virtue of its lack of a garage, but it also lacked the subject’s half bathroom, which offset the comparator’s larger living area. Based on this record, an equitable improvement assessment for the subject would fall between \$16.45 and \$18.45 per living square foot. Because the subject assessment of \$17.57 per improvement square foot lands within this range, PTAB concludes the appellant did not demonstrate inequitable assessment by clear and convincing evidence and a reduction commensurate with the appellant’s request is therefore 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

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