FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gabriel Chlaimoun,
DOCKET NO.: 22-25332.001-R-1
PARCEL NO.: 07-05-101-005-0000

The parties of record before the Property Tax Appeal Board are Gabriel Chlaimoun, the appellant, by Jeffrey G. Hertz, attorney-at-law of Sarnoff Property Tax in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** 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:	$8,707
IMPR.:	$25,881
TOTAL:	$34,588

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 2022 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 is improved with a two-story dwelling of frame construction containing 2,235 square feet of living area. The dwelling is approximately 54 years old. Features of the property include a full basement, three bathrooms, and a 2-car garage. The property has an 11,610 square foot site located in Hoffman Estates, Schaumburg Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-78 properties improved with two-story dwellings of frame construction that range in size from 2,394 to 2,562 square feet of living area. The dwellings range in age from 45 to 56 years old. One comparable has a partial basement and three comparables have slab foundations. The comparables have 1½ or 2½ bathrooms and a 1.5-car or 2-car garage. Two comparables have central air conditioning, and three comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from $21,675 to $24,434 or from $9.05 to $9.78 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $21,188.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $34,588. The subject property has an improvement assessment of $25,881 or $11.58 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 composed of class 2-78 properties improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,044 to 2,385 square feet of living area. The homes range in age from 53 to 55 years old. One comparable has a partial basement with finished area and three comparables have slab foundations. Each comparable has a 2-car garage and 1½, 2 or 3½ bathrooms. Three comparables have central air conditioning and two comparables each have one fireplace. The board of review indicated that comparable #3 has other improvements but provided no other descriptive information. These properties have the same assessment neighborhood code as the subject property and are located in the "subarea" or ¼ of a mile from the subject property. Their improvement assessments range from $27,929 to $32,358 or from $12.72 to $14.03 per square foot of living area. The board of review asserted the building assessed value per square foot for the comparables are higher than the subject, which supports the assessed value as equitable.

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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight comparables that have the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are similar to the subject in age and size. These properties have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property for any differences. The eight comparables have improvement assessments that range from $21,675 to $32,358 or from $9.05 to $14.03 per square foot of living area. The subject's improvement assessment of $25,881 or $11.58 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett,* 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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:

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: 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

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

APPELLANT

Gabriel Chlaimoun,, by attorney:
Jeffrey G. Hertz
Sarnoff Property Tax
100 N. LaSalle Street
10th Floor
Chicago, IL 60602

COUNTY

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