



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

APPELLANT: Jeffrey Gilbert
DOCKET NO.: 22-28138.001-R-1
PARCEL NO.: 10-12-205-016-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Gilbert, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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: \$17,100
IMPR.: \$62,535
TOTAL: \$79,635

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 consists of a two-story dwelling of stucco exterior construction with 2,289 square feet of living area and which is approximately 119 years old. Features include a full basement, central air conditioning, 2 bathrooms, and a fireplace. The property has a 7,600 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-06 two-story dwellings of stucco or masonry exterior construction which range in age

¹ Two-or-more story residence, over 62 years of age, 2,201 to 4,9999 [sic] square feet.

from 83 to 108 years old. The dwellings range in size from 2,229 to 2,348 square feet of living area. Features include a full basement, 1½ to 2½ full bathrooms, and a 1.5-car or a 2-car garage. Comparable #3 has central air conditioning and three comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$49,638 to \$61,525 or from \$21.51 to \$26.61 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$53,173 or \$23.23 per square foot of living area representing the average of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,635. The subject property has an improvement assessment of \$62,535 or \$27.32 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 located in the same neighborhood code as the subject and ¼ of a mile from the subject. The comparables consist of two class 2-05² and two class 2-06 two-story dwellings of stucco exterior construction which range in age from 100 to 108 years old. The dwellings range in size from 1,968 to 2,434 square feet of living area. The comparables have full or partial basements, 1½ to 3 bathrooms, a fireplace, and from a 1-car to a 2.5-car garage. Two homes have central air conditioning. The comparables have improvement assessments ranging from \$61,250 to \$66,497 or from \$27.32 to \$31.40 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #4 as well as board of review comparables #1 and #3, due to lack of air conditioning, when compared to the subject dwelling. Moreover, the Board recognizes that each comparable presented by both parties has a garage of varying sizes yet the subject has no garage, indicating adjustments would be necessary for this difference.

The Board finds the best evidence of assessment equity in the record consists of the appellant's comparable #3 as well as board of review comparables #2 and #4, which present various degrees of similarity to the subject, but each has central air conditioning and a basement. Each of these

² Two-or-more story residence, over 62 years of age up to 2,200 square feet.

best dwellings are newer than the subject and each also require adjustments for differences in bathroom count when compared to the subject. There are adjustments necessary for differences in fireplace amenity and as noted previously, each of these properties have a garage which is a not a feature of the subject. The three best comparables have improvement assessments ranging from \$51,750 to \$66,497 or from \$22.54 to \$31.40 per square foot of living area. The subject's improvement assessment of \$62,535 or \$27.32 per square foot of living area is within the range of the best comparables both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: _____

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: July 15, 2025



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

Jeffrey Gilbert, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602

COUNTY

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