



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

APPELLANT: Martin Gahbauer
DOCKET NO.: 22-33557.001-R-1
PARCEL NO.: 09-23-409-002-0000

The parties of record before the Property Tax Appeal Board are Martin Gahbauer, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$8,867
IMPR.: \$46,036
TOTAL: \$54,903

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 frame and masonry construction with 2,847 square feet of living area. The dwelling is approximately 17 years old. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,061 square foot site and is located in Niles, Maine 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 assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four class 2-78 equity comparables with varying degrees of similarities to the subject which are located within a 1.2-mile radius of subject. The improvements ranged; in age from 22 years; in size from 2,940 to 3,036 square feet

of living area; and in improvement assessment from \$14.67 to \$15.00 per square foot of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,903. The subject property has an improvement assessment of \$46,036 or \$16.17 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-78 equity comparables properties with varying degrees of similarities to the subject. The improvements ranged: in age from 16 to 17 years; in size from 2,705 to 3,415 square feet of living area; and in improvement assessment from \$17.96 to \$20.09 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 Board finds the best evidence of assessment equity to be *appellant's comparables #2 and #4 and board of review's comparables #1 and #2*. The appellant's comparables #2 and #4 are of masonry construction while subject is of frame and masonry construction. Both of these comparables are similar in age, square feet of living area, bathrooms, full basement, central air conditioning, and two-car garage as subject. The board of review's comparables #1 and #2 are both of frame and masonry construction like subject. Both of these comparables are similar in age, square feet of living area, bathrooms, central air conditioning, and two car garage. One has a full basement like subject while the other has a partial basement. These comparable properties were similar to the subject and had improvement assessments that ranged from \$14.67 to \$18.30 per square foot of living area. The subject's improvement assessment of \$16.17 per square foot of living area falls within the range established by the best comparable properties in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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: _____

September 16, 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

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