



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

APPELLANT: Gary Gorman
DOCKET NO.: 22-42502.001-R-1 through 22-42502.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gary Gorman, the appellant, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-42502.001-R-1	10-15-111-034-0000	5,166	16,780	\$21,946
22-42502.002-R-1	10-15-111-048-0000	2,952	19,698	\$22,650

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 two parcel property is improved with a one-story dwelling of masonry exterior construction with 1,486 square feet of living area. The dwelling is approximately 65 years old. Features include a full basement, central air conditioning, one fireplace and a two-car garage. The property is reported to have a combined 6,765 square foot site¹ and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvements of both parcels as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property

¹ The board of review presumably reported land size for parcel number 10-15-111-048-0000 of 2,460 square feet.

located from .4 of a mile to 1.4-miles from the subject. The comparables are improved with class 2-03 one-story dwellings of masonry exterior construction ranging in size from 1,574 to 1,671 square feet of living area. The homes are either 67 or 68 years old. The homes have full basements, central air conditioning, and a two-car garage. Two homes each have a fireplace. The comparables have improvement assessments ranging from \$33,170 to \$35,444 or from \$20.78 to \$21.86 per square foot of living area.

Based on the foregoing evidence, the appellant requested that the improvement assessments of both parcels be reduced for a combined improvement assessment of \$31,622 or \$21.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision depicting total assessments for the two parcels of \$44,596. The subject has a combined improvement assessment of \$36,478 or \$24.55 per square foot of living area.

Asserting that the subject and board of review comparables involve multi-parcel properties, the board of review stated, "Some evidence for reduction noted."

The board of review completed the grid analysis setting forth the subject parcels in the columns for "subject" and "comparable #1." Thus the board of review submitted information on two equity comparables located in the same assessment neighborhood code and the same block as the subject property identified as comparables #2 and #3. The comparables are improved with class 2-03 one-story dwellings of masonry exterior construction. The homes are 62 and 64 years old and contain either 1,188 or 1,378 square feet of living area. Each comparable has a full basement, central air conditioning, and either a two-car or a three-car garage. The comparables have improvement assessments of \$32,882 and \$36,882 or of \$26.76 and \$27.68 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the 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 six suggested equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as well as board of review comparable #2, due to differing dwelling sizes and/or distant locations when compared to the subject.

The Board finds the best evidence of assessment equity in the record consists of the appellant's comparables #1 and #4 along with board of review comparable #3, which are each closer in proximity to the subject, similar in classification and design as well as being similar in age to the subject along with some similar amenities. The Board finds the comparables necessitate various adjustments for differences in dwelling size, fireplace count, and/or garage capacity when compared to the subject. The best comparables have improvement assessments ranging from \$33,170 to \$36,882 or from \$20.78 to \$26.76 per square foot of living area. The subject's combined improvement assessment of \$36,478 or \$24.55 per square foot of living area falls within the range of the best comparables in the record 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 and after considering appropriate adjustments to the best comparables for differences from the subject to make the comparables more similar to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and reductions in the subject's assessments are 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: October 21, 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

Gary Gorman, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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