



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

APPELLANT: Ardeshir Hakimiyān
DOCKET NO.: 22-42529.001-R-1
PARCEL NO.: 10-16-115-052-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Ardeshir Hakimiyān, 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, PTAB 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: \$8,423
IMPR.: \$26,576
TOTAL: \$34,999

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) contesting 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 one-story, 1,425 square feet dwelling of masonry construction on a 6,479 square feet parcel in Skokie, Niles, Cook County. The 66-year-old residence, a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance, contains 1.5 bathrooms, an attached two-car garage, a partial basement, and central air conditioning.

Challenging the \$26,576 subject improvement assessment as inequitably high, the appellant requests the Property Tax Appeal Board decrease the assessment rate to \$17.44 per improvement square foot. To show assessment inequity, the appellant offered information on four class 2-03 properties within 1.2 miles of the subject as assessment benchmarks. The appellant's suggested comparables all included air conditioning, at least a one-car garage, between 1.5 to 2.5 bathrooms, masonry construction, and full or partial basements. These properties had between

1,450 and 1,580 square feet in improvement area and \$16.98 and \$17.84 per living square foot in improvement assessment.

In response, the county board of review maintained the subject improvement was correctly assessed at \$18.65 per living square foot for an improvement assessment of \$26,577 in its “Board of Review Notes on Appeal.” In defense of the \$34,999 total subject assessment, the board of review introduced into evidence four one-story properties within a quarter mile of the subject as equity comparables. The board of review’s selections featured full basements, anywhere from one to two bathrooms, and no fireplace. These comparables had between 1,288 and 1,424 square feet of improvement area and improvement assessments between \$18.93 to \$19.31 per living square foot.

Conclusion of Law

The taxpayer contends assessment inequity on 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 unequal treatment in the assessment is the basis of the appeal, the appellant must prove the inequity of the assessments 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 conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should include assessment documentation for the year in question of at least 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Of the parties’ submissions, appellant comparable #2 and board of review comparables #1 and #3 best resemble the subject improvement and therefore constitute the best evidence of assessment equity in this record. Appellant comparable #2, while .9 miles away from the subject, identically matched the subject improvement in basement size, garage size, and air conditioning inclusion. Moreover, appellant comparable #2 is slightly superior to the subject improvement in that it traded the subject’s half bathroom for a full bathroom and contained 25 more square feet in living area. Similarly, board of review comparable #1 substituted the subject’s half bathroom for a full bathroom and strongly resembled the subject in building age, improvement square footage, air conditioning presence, and lack of a fireplace. Board of review comparable #1 also mitigated its relatively small garage for a larger basement. Meanwhile, board of review comparable #3 identically matched the subject’s 1.5 bathrooms, air conditioning inclusion, and lack of fireplace. Although board of review comparable #3 had a smaller improvement and garage, it did have a larger basement than the subject and was just 55 years old, or 17% newer than the subject improvement. Given this record, the subject improvement would be equitably

assessed anywhere between \$17.23 and \$19.31 per square foot. Because the subject's assessment of \$18.65 per improvement square foot falls inside this range, PTAB 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 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:

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

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