



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

APPELLANT: Dennis Goby
DOCKET NO.: 22-42968.001-R-1
PARCEL NO.: 10-33-409-025-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Dennis Goby, 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 Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$15,246
IMPR.: \$33,754
TOTAL: \$49,000

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) 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

A 1,845 square feet two-story dwelling of masonry construction situated on a 9,240 square feet lot in Lincolnwood, Niles Township, Cook County constitutes the subject property. The 82-year-old residence, a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance, contains 1.5 bathrooms, an attached one-car garage, a fireplace, full basement, and air conditioning.

Arguing the \$33,754 subject improvement assessment is inequitably high, the appellant requests the assessment be reduced to \$17.16 per improvement square foot instead. As evidence that the subject assessment is not in line with those of comparable residences, the appellant proposed four class 2-05 properties within .4 miles of the subject as assessment benchmarks. The appellant's selections all included at least one fireplace, air conditioning, a full or partial basement, and a one- to two-car garage. These suggested comparables ranged between 66 and 81

years in building age; 2,049 and 2,159 square feet in living space; and \$16.48 and \$17.59 per square foot in improvement assessment.

In response, the county board of review maintained that the \$33,754 improvement assessment (or \$18.29 per living square foot) is proper for the subject in its “Board of Review Notes on Appeal.” To defend the \$49,000 total subject assessment, the board of review introduced into evidence four masonry properties in the same subarea as the subject as assessment equity comparables. The board of review’s suggested comparables had 2.5 bathrooms, a full or partial basement, a fireplace, and a 1.5- or two-car garage. These comparators were between 80 and 92 years in building age; 1,566 and 2,190 square feet in improvement size; and \$18.43 and \$21.78 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the 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 a property tax 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 criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise 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.

In this record, appellant comparables #3 and #4 and board of review comparables #1 and #2 are most similar to the subject property and therefore comprise the best evidence of assessment equity for the subject. Though both larger than the subject improvement by approximately 250 square feet, appellant comparables #3 and #4 had identical building age, fireplace count, and air conditioning inclusion as the subject. Appellant comparable #3’s slightly smaller basement offset the larger living space, while appellant comparable #4 outshone the subject improvement with its extra full bathroom and larger garage. Similarly, board of review comparables #1 and #2 contained more living area than the subject improvement, but exactly matched the subject’s basement size, fireplace count, and air conditioning presence. The board of review’s comparables were also superior to the subject because they both had an extra full bathroom and a larger garage. Given these comparables, the subject improvement assessment would be equitably assessed between \$17.38 and \$19.48 per living square foot. Because the subject improvement assessment of \$18.29 per square foot falls inside this range, PTAB finds the appellant did not supply sufficiently clear and convincing evidence to justify a reduction in the subject assessment.

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

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