FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dennis Goby
DOCKET NO.: 22-42984.001-R-1
PARCEL NO.: 10-33-423-036-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Dennis Goby, the appellant, by attorney Jeremy 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:	$16,335
IMPR.:	$54,665
TOTAL:	$71,000

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 3,816 square feet one-story residence of masonry construction on a 9,900 square feet lot in Lincolnwood of Niles Township, Cook County comprises the subject property. The 63-year-old dwelling, a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance, contains 2.5 bathrooms, two fireplaces, an attached two-car garage, a full basement, and central air conditioning.

Contending that the subject improvement assessment of $54,665 is inequitably high, the appellant requests the assessment be reduced to $13.10 per improvement square foot instead. To show that the subject assessment is not in line with those of similar properties, the appellant introduced into evidence four class 2-04 masonry properties within .6 miles of the subject as assessment benchmarks. The appellant's selected comparables all featured air conditioning, a two- or three-car garage, two fireplaces, and a full or partial basement. The properties also varied in bathroom count from two to 3.5; in building age from 63 to 71 years; in living square footage from 3,572 to 4,571; and in improvement assessment from $11.85 to $13.92 per square foot.

In response, the county board of review maintained in its "Board of Review Notes on Appeal" that the subject was correctly assessed at 54,665, or $14.33 per improvement square foot. To fortify its total subject assessment of $71,000, the board of review furnished details on four one-story masonry buildings within a quarter mile of the subject as assessment equity comparables. The board of review's preferred properties all featured a full basement, air conditioning, at least one fireplace, at least a two-car garage, and at least 2.5 bathrooms. These comparables ranged between 48 to 65 years in building age; 2,932 to 3,511 in living space; and $15.17 to $19.39 per square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; 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 a property tax appeal is based on unequal treatment in the assessment, 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 consist of documentation for the year in question of not fewer 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Of the parties' submissions, comparables #3 and #4 from both the appellant and the board of review best resemble the subject improvement and therefore circumscribe the range of equitable assessments for the subject. Both appellant comparable #3 and #4 were within .5 miles of the subject and contained less living space, though they identically matched the subject in terms of bathroom count, fireplace count, air conditioning presence, and garage size. Because of their smaller livable area and appellant comparable #4's smaller basement, these properties anchor the low end of the range of equitable subject assessments. Board of review comparables #3 and #4 likewise included less improvement square footage but alleviated the difference with a newer building and larger garage, and an extra bathroom and fireplace, respectively. The range of equitable improvement assessments for the subject therefore runs from $13.47 to $15.47 per living square foot. Because the subject improvement assessment of $14.33 per square foot falls inside this range, PTAB finds the appellant did not demonstrate by clear and convincing evidence the subject assessment was inequitable or that a reduction thereof is 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: ______________ ______________

C E R T I F I C A T I O N

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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