



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

APPELLANT: Helen Doumouras  
DOCKET NO.: 22-42996.001-R-1  
PARCEL NO.: 10-28-208-011-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Helen Doumouras, 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:** \$7,189  
**IMPR.:** \$62,593  
**TOTAL:** \$69,782

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**

The subject property consists of a 5,328 square feet two-story dwelling of masonry construction situated on a 5,530 square feet parcel in Skokie, Niles Township, Cook County. The 59-year-old class 2-11 home features six bathrooms and a full basement but no garage, air conditioning, or fireplace.

Arguing the subject improvement was inequitably assessed at \$62,593, the appellant requests the assessment be lowered to \$10.64 per improvement square foot. As evidence that the subject assessment is not on par with those of similar properties, the appellant offered four class 2-11 masonry properties within .6 miles of the subject as assessment benchmarks. With the exception of comparable #2, the appellant's preferred comparables included no fireplaces. Moreover, all of these properties included a full basement but lacked air conditioning. These comparators also

varied in building age from 63 to 97 years; in improvement size from 5,070 to 6,177 square feet; and in assessment from \$10.23 to \$10.96 per improvement square foot.

The county board of review responded in its “Board of Review Notes on Appeal” that the subject improvement was properly assessed at \$11.75 per living square foot, or \$62,593. In defense of the \$69,782 total subject assessment, the board of review introduced into evidence four masonry properties within a quarter mile of the subject as assessment equity comparables. The board of review’s suggested comparators all excluded air conditioning and a fireplace but included a full basement. These properties ranged between 64 and 93 years in building age; between 3,338 and 4,593 square feet in improvement size; and between \$12.53 and \$13.75 per improvement square foot in 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 #2 and #4 and board of review comparable #1 comprise the best evidence of assessment equity based on their relative similarity to the subject improvement. Although each of these comparables differed from the subject’s building age by a substantial margin, the remaining comparables also deviated from the subject improvement in building age or improvement square footage. By contrast, appellant comparables #2 and #4 had improvements approximately the same size as the subject’s and exactly matched the subject in terms of masonry construction and air conditioning exclusion. These properties also mitigated their smaller living spaces with a two-car garage and, in the case of appellant comparable #2, three fireplaces. Likewise, board of review comparable #1’s 2.5-car garage somewhat mitigated the smaller and older improvement. Accordingly, the range of equitable assessments for the subject runs from \$10.58 to \$12.53 per improvement square foot. As the subject improvement assessment of \$11.75 per living square foot lands inside this range, PTAB finds the appellant did not prove by clear and convincing evidence that the subject as inequitably assessed or that a reduction in the assessment 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: \_\_\_\_\_

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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