



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

APPELLANT: Ramesh Gandhi
DOCKET NO.: 22-43306.001-R-1
PARCEL NO.: 10-18-217-002-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Ramesh Gandhi, 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: \$11,290
IMPR.: \$42,709
TOTAL: \$53,999

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) 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 3,405 square feet two-story dwelling of frame and masonry construction sitting on an 8,064 square feet lot in Morton Grove, Niles Township, Cook County comprises the subject property. The 47-year-old home, a class 2-78 property per the Cook County Real Property Assessment Classification Ordinance, contains 2.5 bathrooms, an attached two-car garage, a fireplace, central air conditioning, and a full basement.

Contesting the \$42,709 improvement assessment as inequitable for the subject, the appellant requests the Property Tax Appeal Board (PTAB) decrease the assessment rate to \$11.12 per improvement square foot. To support this argument, the appellant supplied information on four class 2-78 properties within .3 miles of the subject as benchmarks for assessment equity. The appellant's suggested comparables each featured air conditioning, a two-car garage, a fireplace, and a partial basement. The appellant's selections also ranged from 2.5 to 3.5 bathrooms; 43 to

45 years in building age; 3,436 to 3,626 square feet in living space; and \$11.00 to \$11.18 per square foot in improvement assessment.

The county board of review maintained that the subject improvement was correctly assessed at \$12.54 per living square foot in its “Board of Review Notes on Appeal.”¹ In defense of the \$53,999 total subject assessment, the county board of review put forth four two-story properties on the same block as the subject with improvement assessments that ranged from \$12.56 to \$13.77 per square foot. The board of review’s chosen comparables were all 47 years in building age and included at least a two-garage, air conditioning, a full or partial basement, and a fireplace. The board of review’s selections further varied between 2.5 and three bathrooms and between 3,102 and 3,768 square feet in improvement area.

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). 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 conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of assessment 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.

Appellant comparables #1 and #3 and board of review comparables #2 and #3 define the range of equitable assessments for the subject in this record because they best resemble the subject improvement. Both appellant comparables feature slightly larger and newer buildings, which offset their partial basements to the subject improvement’s full basement. On the other hand, board of review comparable #2 not only included a smaller basement, but also less livable square footage, than the subject, though it substituted the smaller spaces for more bathroom functionality and an additional improvement on the land. Similarly, board of review comparable #3 had a smaller improvement than the subject but otherwise matched the subject improvement’s amenities. Given these comparables, the subject improvement would be equitably assessed anywhere between \$11.00 to \$13.54 per living square foot. Because the subject’s assessment of

¹ PTAB observes that in its “Notes on Appeal,” the county board of review referenced its 2023 decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

\$12.54 per improvement square foot falls inside this range, PTAB finds the record does not contain sufficiently clear and convincing evidence that the subject property was inequitably assessed or that an assessment reduction 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

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