



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

APPELLANT: Phylis Sugar  
DOCKET NO.: 22-44208.001-R-1 through 22-44208.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Phylis Sugar, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd., in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-44208.001-R-1	10-22-323-033-0000	5,811	14,593	\$20,404
22-44208.002-R-1	10-22-323-034-0000	5,836	14,593	\$20,429

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review 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 two parcel property is improved with a one-story dwelling of masonry exterior construction with approximately 1,485 square feet of living area. The dwelling is approximately 69 years old. Features include a full basement,<sup>1</sup> central air conditioning, two fireplaces, and a one-car garage. The property is reported to have a combined 8,628 square foot site<sup>2</sup> and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvements of both parcels as the basis of the appeal. In support of this argument, the appellant submitted information on five

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<sup>1</sup> The appellant reports the basement is finished with a recreation room while the assessing officials report the basement is unfinished, which suggests the feature has not been included in the assessment calculation.

<sup>2</sup> The board of review presumably reported land size for parcel number 10-22-323-033-0000 of 4,305 square feet.

equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-03 one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,471 to 1,496 square feet of living area. The homes are 62 to 68 years old. The homes have full basements with finished area. Three homes have central air conditioning and four comparables have either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$17,119 to \$25,545 or from \$11.52 to \$17.24 per square foot of living area.

Based on the foregoing evidence, the appellant requested that the improvement assessments of both parcels be reduced for a combined improvement assessment of \$17,539 or \$11.81 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision depicting total assessments for the two parcels of \$40,833. The subject has a combined improvement assessment of \$29,186 or \$19.65 per square foot of living area.

In support of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code and ¼ of a mile from the subject property. The comparables are improved with class 2-03 one-story dwellings of masonry exterior construction. The homes are 66 to 70 years old and range in size from 1,203 to 1,367 square feet of living area. Each comparable has a full basement, and three comparables have central air conditioning. Comparables #1 and #4 each have a fireplace. Each comparable has a two-car garage. The comparables have improvement assessments ranging from \$26,000 to \$30,358 or from \$21.24 to \$24.04 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested equity comparables in support of their respective positions before the Property Tax Appeal Board where the comparables were in the subject's neighborhood code and of the same classification, similar age, and similar full basement foundation. The Board has given reduced weight to appellant's comparables #2 and #4 as well as board of review comparables #1 and #3, due to lack of central air conditioning and/or differences in dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity in the record consists of the appellant's comparables #1, #3 and #5 along with board of review comparables #2 and #4, which range in age from 62 to 68 years old and which range in dwelling size from 1,330 to 1,486 square feet of living area. Four of the comparables either lack a garage or have superior garage capacity compared to the subject's one-car garage suggesting adjustments would be necessary to these comparables to make them more equivalent to the subject in this characteristic. Likewise, all five of the best comparables either lack a fireplace or have an inferior fireplace count indicating upward adjustments to the best comparables would be necessary to make them more equivalent to the subject's two fireplace feature. The best five comparables have improvement assessments ranging from \$17,119 to \$29,035 or from \$11.52 to \$21.56 per square foot of living area. The subject's combined improvement assessment of \$29,186 or \$19.65 per square foot of living area is slightly above the range of the best comparables in the record in terms of overall improvement assessment and within the range on a per-square-foot of living area basis. The Board finds the subject's slightly higher overall improvement assessment appears to be logical given its age and superior fireplace count when compared to these best comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject to make the comparables more similar to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and reductions in the subject's assessments are 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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