



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

APPELLANT: Roslyn Kohanchi
DOCKET NO.: 22-47110.001-R-1
PARCEL NO.: 10-15-405-054-0000

The parties of record before the Property Tax Appeal Board are Roslyn Kohanchi, the appellant, by Brian S. Maher, attorney-at-law of Weis, DuBrock, Doody & Maher 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 **a Reduction** 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:

LAND: \$12,182
IMPR.: \$21,318
TOTAL: \$33,500

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 property is improved with a one-story dwelling of frame exterior construction containing 1,254 square feet of living area. The dwelling is approximately 66 years old. Features of the property include a full basement, central air conditioning, one bathroom, and a 2-car garage. The property has a 10,152 square foot site 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-03 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,139 to 1,679 square feet of living area. The homes are either 66 or 69 years old. Three comparables have partial basements

and one comparable has a crawl space foundation. Two comparables have central air conditioning, three comparables have one fireplace, and two comparables have a 1-car or a 1.5-car garage. The comparables have 1 or 2 full bathrooms and one comparable has an additional 2 half bathrooms. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$17,354 to \$23,699 or from \$14.11 to \$15.24 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$18,396.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$51,084. The subject has an improvement assessment of \$38,902 or \$31.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" and information on four equity comparables composed of class 2-02 or 2-34 properties improved with one-story or multi-level dwellings of frame, masonry or frame and masonry exterior construction that range in size from 750 to 1,394 square feet of living area. The dwellings range in age from 63 to 93 years old. Each property has a partial or full basement with two having finished area, 1 or 1½ bathrooms, and a 1-car, 2-car or 2.5-car garage. One comparable has central air conditioning. Two comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$28,250 to \$65,788 or from \$37.67 to \$47.19 per square foot of living area.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparable #1 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparable #2 due to differences from the subject in style being a multi-level dwelling whereas the subject is improved with a one-story dwelling. The Board gives less weight to board of review comparables #3 and #4 due to differences from the subject in location and dwelling size. The Board gives most weight to appellant's comparables #3 and #4 that have 1,148 and 1,139 square feet of living area, respectively, and are 69 years old. These two comparables are inferior to the subject in foundation, lack of central air conditioning, and lack of a garage or garage size, which require upward adjustments to make them more equivalent to the subject property for these differences. Conversely, these two comparables each have one fireplace, unlike the subject property, indicating each property would require a downward adjustment to make them more equivalent to the subject for this difference. These two comparables have

improvement assessments of \$17,450 and \$17,354 or \$15.20 and \$15.24 per square foot of living area, respectively. The subject's improvement assessment of \$38,902 or \$31.02 per square foot of living area falls above best comparables in this record. Based on this record, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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:

December 23, 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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