



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

APPELLANT: Rob Pressoir  
DOCKET NO.: 22-47726.001-R-1  
PARCEL NO.: 10-14-305-057-0000

The parties of record before the Property Tax Appeal Board are Rob Pressoir, the appellant, by Dora Cornelio, attorney-at-law 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:

**LAND:** \$11,088  
**IMPR.:** \$50,912  
**TOTAL:** \$62,000

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 two-story dwelling of frame and masonry exterior construction that contains 3,042 square feet of living area. The dwelling is approximately 60 years old. Features of the property include a basement, central air conditioning, two full bathrooms, two half bathrooms and a 2-car garage.<sup>1</sup> The property has a 9,240 square foot site located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-78 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 five equity comparables consisting of class 2-78 properties improved with two-story dwellings of masonry

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<sup>1</sup> The parties differ on their description of the basement but neither submitted additional documentation to support their respective descriptions.

exterior construction that range in size from 2,016 to 3,782 square feet of living area. The dwellings range in age from 17 to 62 years old. Each property has a full basement with four having finished area, central air conditioning, one to four bathrooms, and a 2-car garage. Three comparables have one or two fireplaces. The comparables have the same assessment neighborhood code as the subject. These properties have improvement assessments ranging from \$6,480 to \$16,057 or from \$2.97 to \$4.74 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$11,285.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,000. The subject property has an improvement assessment of \$50,912 or \$16.74 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-78 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,323 to 2,609 square feet of living area. The comparables range in age from 58 to 60 years old. Each property has a partial basement with a recreation room, central air conditioning, and a 1-car or 2-car garage. The comparables have one or two full bathrooms and three comparables have an additional one or two half bathrooms. Two comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property. Comparable #4 is located along the same street and within the same block as the subject property. Their improvement assessments ranged from \$42,288 to \$47,260 or from \$18.11 to \$19.39 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine equity comparables that have the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #3 and #5 due to differences from the subject in age. The remaining comparables are similar to the subject dwelling in age being from 58 to 62 years old but are significantly different from the subject dwelling in size. Appellant's comparable #1 is approximately 24% larger than the subject with 3,772 square feet of living area and would require a downward adjustment to make the property more equivalent to the subject dwelling in size. Appellant's comparables #2 and #4 well as the board of review comparables range in size from 2,016 to 2,609 square feet of living area and are from approximately 14% to 34% smaller than the subject dwelling and would require upward adjustments to make them more equivalent to the subject in size. These comparables have improvement assessments that range from \$6,480 to \$47,260 or from \$2.97 to \$19.39 per square foot of living area. This array in the improvement assessments is relatively wide ranging with no explanation in this record for the divergence. Nevertheless, the subject's improvement assessment of \$16.74 per square foot of

living area falls within this range. Board of review comparable #4 is most similar to the subject in location, and most feature with the exception this property has 2,328 square feet of living area, more than 700 square feet smaller than the subject. Board of review comparable #4 has an improvement assessment of \$42,288 or \$18.16 per square foot of living area. The subject's improvement assessment of \$50,912 or \$16.74 per square foot of living area falls above the overall improvement assessment but is below the improvement assessment on a per square foot of living area basis of the comparable most similar to the subject in location, age and features, which is appropriate given the differences between these properties in dwelling size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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