



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

APPELLANT: Girish Gheewal  
DOCKET NO.: 22-47989.001-R-1 through 22-47989.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Girish Gheewal, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-47989.001-R-1	10-27-428-011-0000	5,502	31,123	\$36,625
22-47989.002-R-1	10-27-428-012-0000	5,502	31,123	\$36,625

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 consists of two adjacent parcels improved with a two-story dwelling of masonry exterior construction containing 4,755 square feet of living area. The dwelling is approximately 22 years old. Features of the property include a full basement, central air conditioning, one fireplace, 3½ bathrooms, and a 2-car garage.<sup>1</sup> The property has 7,860 square feet of land area located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellant described the subject as having a full basement with a recreation room while the board of review described the subject as having a full unfinished basement. Neither party provided additional documentation to support their description of the basement.

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 2-08 properties improved with two-story dwellings of masonry exterior construction that range in size from 3,816 to 4,703 square feet of living area. The homes range in age from 1 to 19 years old. Each property has a full basement with a recreation room, central air conditioning, three to five bathrooms, and a 2-car or 3-car garage. Three comparables have one fireplace. These comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$9,947 to \$41,346 or from \$2.42 to \$8.79 per square foot of living area. In the brief the appellant's counsel requested the subject's improvement assessment be reduced to \$6.38 per square foot of living area resulting in a revised total assessment of \$41,430.

The appellant submitted a copy of the final decision from the board of review disclosing the subject had a total combined assessment of \$73,250. The appellant indicated the subject had an improvement assessment of \$62,246 or \$13.09 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. In support of its contention of the correct assessment the board of review submitted information on three equity comparables consisting of class 2-08 properties improved with two-story dwellings of masonry exterior construction that range in size from 3,843 to 4,163 square feet of living area.<sup>2</sup> The homes range in age for 17 to 22 years old. Each property has a full basement, central air conditioning, and a 1-car, 2-car or a 2.5-car garage. The comparables have 2 to 4 full bathrooms and 1 half bathroom. Two comparables have one or two fireplaces. The comparables have the same assessment neighborhood for the subject property and are located ¼ of a mile from the subject or in the "subarea." Their improvement assessments range from \$63,635 to \$72,475 or from \$15.84 to \$17.66 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 eight 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 #1 and #3 due to differences from the subject in age. The Board gives less weight to appellant's comparable #2 as the improvement assessment is an outlier relative to the next lowest comparable that is similar to the property in age and size. The five remaining comparables submitted by the parties range in size from 3,843 to 4,703 square

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<sup>2</sup> Board of review comparable #1 on the assessment equity grid analysis is the second parcel that comprises the subject property.

feet of living area and in age from 10 to 22 years old. Appellant's comparable #4 as well as board of review comparables #2, #3 and #4 are significantly smaller than the subject dwelling and would require upward adjustments to make them more equivalent to the subject in size. These comparables have varying degrees of similarity to the subject in features and have improvement assessments that range from \$25,702 to \$72,475 or from \$6.38 to \$17.66 per square foot of living area. The subject's improvement assessment of \$62,246 or \$13.09 per square foot of living area falls within the range established by the best comparables in this record. 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: \_\_\_\_\_

November 25, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Girish Gheewal, by attorney:  
Dora Cornelio  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602