



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

APPELLANT: Susan Rubin
DOCKET NO.: 22-48491.001-R-1
PARCEL NO.: 10-27-414-037-0000

The parties of record before the Property Tax Appeal Board are Susan Rubin, the appellant, by attorney Andreas Mamalakis, of the Law Offices of Andreas Mamalakis in Kenosha; 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: \$8,136
IMPR.: \$25,863
TOTAL: \$33,999

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.¹

Findings of Fact

The subject property consists of a 1½-story dwelling of masonry exterior construction with 1,421 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a partial basement with finished area,² 1 full and 1 half bathrooms and central air conditioning. The property has a 6,027 square foot site 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 improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables

¹ The appellant waived the hearing and requested to have the appeal decided on the written record without objection from the board of review.

² The board of review disclosed the subject's basement has a finished area, which was unrefuted by the appellant.

located within the subject's assessment neighborhood and from 0.15 to 0.85 of a mile from the subject property. The comparables consist of class 2-03, 1-story dwellings of masonry exterior construction ranging in size from 1,281 to 1,642 square feet of living area. The dwellings are 62 to 71 years old. Each comparable has a full basement with "N/A" disclosed for the finished area, 1 or 2 full bathrooms, and 1 or 2 fireplaces. Four comparables each have 1 additional half bathroom and central air conditioning. Four comparables have either a 1-car or a 1½-car garage. The comparables have improvement assessments ranging from \$15,029 to \$26,595 or from \$9.94 to \$16.20 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$18,942.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject property of \$33,999. The subject property has an improvement assessment of \$25,863 or \$18.20 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables located within the same assessment neighborhood, block and street as the subject property. The board of review comparable #2 will not be considered in the Board's analysis since duplicate of the subject property. The comparables #1, #3 and #4 consist of class 2-03, 1-story dwellings of masonry or frame and masonry exterior construction containing 1,011 or 1,261 square feet of living area. The comparables are 63 to 68 years old. Each comparable has a full basement with two having finished area and 1 full bathroom. One comparable has 1 additional half bathroom, two comparables each have central air conditioning and a 2-car garage. These three comparables have improvement assessments ranging from \$23,152 to \$30,358 or from \$22.90 to \$24.07 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

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 comparable properties for the Board's consideration. The comparables have dissimilar 1-story designs with varying degrees of similarity to the subject in other property characteristics. However, the Board gives less weight to the board of review's comparable #1 which is significantly less similar to the subject in dwelling size than the other comparables in the record. The Board gives the most weight to the appellant's comparables and the board of review's comparables #2 and #3 which are most similar to the subject in age and dwelling size but have varying degrees of similarity to the subject in other features. These seven comparables have improvement assessments ranging from \$15,029 to \$30,358 or from \$9.94 to \$24.07 per square foot of living area. The subject's improvement assessment of \$25,863 or

\$18.20 per square foot of living area falls within the range established by the most similar comparables in the 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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

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