



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

APPELLANT: Aaron Tiram
DOCKET NO.: 22-49860.001-R-1
PARCEL NO.: 10-33-437-014-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Aaron Tiram, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$16,335
IMPR.: \$80,665
TOTAL: \$97,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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

A 5,110 square feet, two-story building situated on a 9,900 square feet lot in Lincolnwood, Niles Township, Cook County constitutes the subject property. The 19-year-old structure, a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance, features 5.5 bathrooms, two fireplaces, central air conditioning, a three-car garage, and a full basement.

Contesting the equity of the \$80,665 subject improvement assessment, the appellant requests the assessment rate be reduced to \$12.86 per improvement square foot instead. To bolster this argument, the appellant placed into evidence six class 2-09 masonry improvements within .57 miles of the subject to show the subject assessment is not on par with those of similar properties. The appellant's preferred comparators all had a fireplace, full basement, air conditioning, at least one fireplace, and a three-car garage (except submission #4, which had a two-car garage). These

selections further ranged from 21 to 38 years in building age; 5,000 to 5,586 in living square footage, and \$11.53 to \$13.95 per improvement square foot in assessment.

In its “Board of Review Notes on Appeal,” the county board of review maintained the propriety of the \$80,655, or \$15.79 per improvement square foot, assessment for the subject. The county board of review supported the \$97,000 total subject assessment with four two-story masonry properties within a quarter mile of the subject as benchmarks for assessment equity. The board of review’s suggested comparables all had air conditioning, a full basement, at least one fireplace, and at least a two-car garage. These properties were between three and 18 years in building age; 5,374 and 5,694 square feet in improvement area; and \$15.44 and \$16.62 per improvement square foot in assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of at least 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 Property Tax Appeal Board (PTAB) finds the appellant did not overcome this burden of proof.

Of the parties’ submissions, board of review comparables #3 and #4 and appellant comparable #6 most closely match the subject’s characteristics and comprise the best evidence of assessment equity in this record. Board of review comparables #3 and #4’s relatively large improvements offset their fewer bathrooms, and in, the case of comparable #3, smaller garage and fewer fireplaces relative to the subject. Appellant comparable #6’s larger living area likewise compensated for its two fewer bathrooms compared to the subject. Based on this record, an improvement assessment between \$13.95 and \$16.62 per living square foot would be equitable for the subject. Because the subject’s \$15.79 per improvement square foot falls inside this range, PTAB finds the appellant did not furnish sufficiently clear and convincing evidence to prove inequitable assessment for the subject and a reduction thereof is thus 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

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