



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

APPELLANT: David Polster
DOCKET NO.: 22-51835.001-R-1
PARCEL NO.: 10-15-407-057-0000

The parties of record before the Property Tax Appeal Board are David Polster, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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: \$10,057
IMPR.: \$70,942
TOTAL: \$80,999

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.

Findings of Fact

The subject property consists of a 4,011 square feet, two-story dwelling on an 8,381 square feet lot in Skokie, Niles Township, Cook County. The 14-year-old, masonry-constructed class 2-08 building includes a full basement, two-car garage, and central air conditioning.¹

In support of the contention of assessment inequity, the appellant submitted information on three equity comparables approximately a mile away from the subject property, each of which had garage size and construction identical to those of the subject property. The comparable class 2-08

¹ The appellant provided internally inconsistent information regarding the presence of air conditioning in the subject property. Because the appellant indicated the subject property had air conditioning in the description of the property, which agrees with the board of review's indication that the subject had air conditioning, the Board finds the subject property is equipped with air conditioning.

properties the appellant submitted differed in age (between 15 and 38 years old), bathroom count (3.5 to 5.5), and living square footage (4,004 to 4,692).

In its “Board of Review Notes on Appeal,” the county board of review assessed the subject improvement at \$70.943, or \$17.69 per square foot of living space. In support of its total assessment at \$80,999 from its 2023 decision, the board of review submitted information on three equity comparables all of masonry construction, but with differing bedroom and bathroom count, fireplace count, and basement quality. Board of review comparable #1 was greater than a quarter mile away, while comparable #2 was nearly three times as old as the subject dwelling and one fewer story.

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). 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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should include assessment documentation for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof.

The Board concludes that the best evidence of assessment equity are appellant comparables #2 and #3 and the board of review comparable #3. Comparables #2 and #3 from the appellant contain the same fireplace count and garage size to the subject property. Although appellant comparable #2 has a bathroom count identical to the subject’s, that dwelling is over twice the age of the subject property, and both comparables are approximately a mile away from the subject. By contrast, board of review comparable #3 has identical bedroom and bathroom counts to the subject, is a quarter mile away, and differs by 118 square feet of living space. Based on these best comparables, the subject property’s improvement assessment should fall between \$14.70 and \$17.78 per square foot of living area, meaning the subject’s improvement assessment of \$17.69 per square foot falls just within the high end of the range. As such, the Board finds the appellant did not provide sufficient clear and convincing evidence to justify a reduction in the subject’s assessment.

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: _____

August 19, 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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