



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

APPELLANT: Steven Fagan
DOCKET NO.: 22-51838.001-R-1
PARCEL NO.: 10-15-405-050-0000

The parties of record before the Property Tax Appeal Board are Steven Fagan, 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 Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$10,741
IMPR.: \$37,583
TOTAL: \$48,324

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 64-year-old, 1,762 square feet, multi-level dwelling. The class 2-34 residence of masonry construction rests on an 8,951 square feet lot of land in Skokie, Niles Township, Cook County. The home contains two full bathrooms, a two-car garage, and central air-conditioning.¹

In support of their argument of assessment inequity, the appellant selected five properties one mile away from the subject as equity comparables. The comparables, which were all of masonry construction with partial basements and at least two full bathrooms, differed in garage size (from

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 comports with the board of review's indication that the subject had air conditioning, the Board finds the subject property is equipped with air conditioning.

no garage to a 2.5-car garage), fireplace count (either one or zero fireplaces), and livable square footage (from 1,657 to 2,004).

The board of review's "Board of Review Notes on Appeal" quantified the subject's improvement assessment at \$37,584,² or \$21.33 per square foot of living area. To support its total assessment of \$48,324 per the board of review's decision, the board of review submitted information on four equity comparables within a quarter mile of the subject property. Each board of review selection was of masonry construction, about 65 years of age, and had a finished, partial basement and at least two full bathrooms.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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 the basis 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 consist of assessment documentation for the 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.

The Board finds the best evidence of assessment equity are appellant comparable #2 and board of review comparables #3 and #4. Appellant comparable #2 was similar in age, basement size, and bathroom count to the subject property, but differed in garage size and fireplace count. Meanwhile, board of review comparables #3 and #4 had partial basements and two-car garages, like the subject property. The board of review had also selected properties within a quarter mile of the subject, while appellant comparable #2 is within one mile of the subject property. Based on these properties, the Board concludes that the equitable improvement assessment range is from \$17.95 to \$23.19 per square foot of living area. Because the subject's improvement assessment of \$21.33 per square foot falls within the range established by the best comparables in this record, the Board finds the appellant did not supply clear and convincing evidence sufficient to justify a reduction in the subject's assessment.

² The Board notes that in its "Notes on Appeal," the county board of review referenced the July 2023 decision from which the appellant appeals. The Board accordingly uses the total assessment value reflected in the 2023 decision, minor discrepancies in the "Notes on Appeal" notwithstanding.

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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