



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

APPELLANT: Samuel Gabay
DOCKET NO.: 22-51840.001-R-1
PARCEL NO.: 10-15-211-033-0000

The parties of record before the Property Tax Appeal Board are Samuel Gabay, 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 **A Reduction** 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: \$9,453
IMPR.: \$20,112
TOTAL: \$29,565

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

A 1,113 square foot, one-story residence of masonry construction situated on a 7,878 lot in Skokie, Niles Township, Cook County comprises the subject property. The 67-year-old class 2-03 home features one full bathroom, a full basement, and a one-car garage.

To support their assessment inequity argument, the appellant provided information on five class 2-03 properties approximately a mile away from the subject as equity comparables. The appellant's selections were all around the same age as the subject property, featured a full basement, but had no garage except comparable #5, which, like the subject, had a one-car garage.

In its "Board of Review Notes on Appeal," the board of review asserted \$24,519, or \$22.03 per square foot of living area as the appropriate improvement assessment, for a total property

assessment of \$33,972.¹ In support of its contention of the correct assessment, the board of review offered four one-story residences as equity comparables. These properties all included masonry construction, were around 67 years old, and had at least 1.5 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). 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 appellant must prove inequity in the assessments with 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 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 Board finds the appellant met this burden of proof and that a reduction in the subject’s assessment is warranted.

The Board finds the appellant furnished the best evidence of assessment equity with its five comparable properties. Each of the appellant comparables were class 2-03 masonry-constructed residences within one mile of the subject property. Equally compelling are the appellant comparables’ similarity to the subject in terms of amenities: comparables #1 through #4 had one to 1.5 bathrooms and no garage, while appellant comparable #5 had two bathrooms and a one-car garage, like the subject. By contrast, the board of review chose comparables that had a higher bathroom count than the subject but had no garage—except for comparable #3, which had a 1.5-car garage. But the Board is not persuaded by board of review comparable #3 because it had one more bedroom and one more full bathroom than the subject, in addition to being 415 square feet larger than the subject. Similarly, board of review comparable #4 differed too greatly from the subject in terms of location and garage inclusion to be an equity comparable. As it is, the Board relies on the appellant’s comparables for a range of appropriate improvement assessments between \$16.29 to \$18.25 per square foot of living area. As the subject’s improvement assessment of \$23.85 per square foot of living area exceeds the high end of the range established by this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject’s improvement was inequitably assessed. The Board accordingly finds the subject improvement assessment should be equitably reduced to \$18.07 per improvement square foot for an improvement assessment of \$20,112 and a total assessment of \$29,565.

¹ The Board observes that in its “Notes on Appeal,” the county board of review referenced its 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: _____

September 16, 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

Samuel Gabay, by attorney:
Andrew S. Dziuk
Andrew Dziuk, Esq.
525 North Ada Street
#29
Chicago, IL 60642

COUNTY

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