



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

APPELLANT: Larry Goldstein
DOCKET NO.: 22-51846.001-R-1
PARCEL NO.: 10-14-301-022-0000

The parties of record before the Property Tax Appeal Board are Larry Goldstein, 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: \$9,581
IMPR.: \$45,418
TOTAL: \$54,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed 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 2,328 square feet, two-story dwelling of frame and masonry construction built on a 6,608 square feet lot in Skokie of Niles Township, Cook County. The 44-year-old class 2-78 residence includes 2.5 bathrooms, a full basement, a fireplace, and a two-car garage.¹

Arguing assessment inequity as the basis of appeal, the appellant presented three class 2-78, frame and masonry buildings approximately one mile away from the subject property as equity comparables. The appellant's selections ranged from 2,087 to 2,364 in square footage of living

¹ The appellant provided internally inconsistent information regarding the presence of air conditioning in the subject property. As such, the Board did not factor the presence of air conditioning into its evaluation of the subject property's assessment valuation.

area; had 2.5 bathrooms except one, which had only two bathrooms; and were no more than 64 years old.

In response, the county board of review asserted in its “Board of Review Notes on Appeal” that the subject property’s improvement was correctly assessed at \$45,418 (or \$19.51 per square foot of living area) for a total assessment of \$54,999.² The board of review submitted information on three equity comparables to support its assessment of the subject property. The comparables were all two-story residences within a quarter mile of the subject ranging from 2,088 to 2,349 square feet in living space.

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 assessment 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 relevant year 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.

Based on their similarity to the subject property, appellant comparable #3 and board of review comparables #2 and #3 constitute the best evidence of assessment equity in this record. Each of these three comparables had identical garage size, bathroom count, and basement size relative to the subject property. In contrast, the other comparables submitted by the parties differed from the subject in terms of at least one of the aforementioned factors. Further, as appellant comparable #3 and board of review comparables #2 and #3 were each within 240 square feet of living space and within ten years of the subject’s age, the Board finds the equitable improvement assessment range for the subject is from \$18.14 to \$19.84 per square foot of living area. Given that the subject property’s assessment at \$19.51 per improvement square foot falls within the range established by the best comparables, 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 assessment is therefore not justified.

² The Board notes 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: _____

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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