



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

APPELLANT: Isidro Santos
DOCKET NO.: 22-51851.001-R-1
PARCEL NO.: 10-09-421-050-0000

The parties of record before the Property Tax Appeal Board are Isidro Santos, 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: \$8,131
IMPR.: \$27,928
TOTAL: \$36,059

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 is a multi-level, 1,532 square feet residence of frame and masonry construction on a 5,808 square feet lot in Skokie, Niles Township, Cook County. The 56-year-old class 2-34 home features four stories, 2.5 bathrooms, and a one-car garage.¹

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant selected five class 2-34 properties within one mile of the subject as equity comparables. The appellant's comparables were all of frame and masonry construction, around 60 years old, and ranged from 1,250 to 1,821 of living square feet.

¹ The appellant provided internally inconsistent information regarding the presence of central 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.

The county board of review responded in its “Board of Review Notes on Appeal” that the correct subject improvement assessment was \$27,929, or \$18.23 per square foot of living area, for a total assessment of \$36,059.² The board of review offered information on four multi-level properties within a quarter mile of the subject to support its assessment of the subject’s improvement. The board of review’s selections were each under 56 years old, had partial basements, and ranged from 1,200 to 1,680 in square feet of living space.

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 unequal treatment in the assessment is the basis of the appeal, 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.

Based on the evidence the parties submitted, the Board finds the best comparables for assessment equity are appellant comparables #1, #2, and #5, as well as board of review comparables #2 and #4. In particular, board of review comparable #4 is most like the subject; it identically matched the subject’s bathroom count, basement quality, garage size, and inclusion of air conditioning. On the other hand, appellant comparables #2 and #5 had larger, two-car garages, while appellant comparable #1 and board of review comparable #2 had no garage. Mitigating the variance in garage size for three of these selections are the comparables’ relative living square footage; appellant comparable #1 lacked a garage but featured more living square footage, while appellant’s comparables #2 and #5 offered larger garages with less living space. These comparables thus establish an equitable assessment range between \$16.69 to \$21.32 per improvement square footage for the subject property. Given that the subject’s assessment of \$20.80 per square foot falls within the equitable range, the Board finds the appellant did not demonstrate with clear and convincing evidence that their improvement was inequitably assessed and a reduction in the subject’s assessment is not warranted.

² 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: _____

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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