



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

APPELLANT: Antoine Jasser  
DOCKET NO.: 22-52583.001-R-1  
PARCEL NO.: 10-27-423-037-0000

The parties of record before the Property Tax Appeal Board are Antoine Jasser, the appellant, by John J. Piegore, attorney-at-law of Sanchez, Daniels & Hoffman LLP 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:** \$9,240  
**IMPR.:** \$33,760  
**TOTAL:** \$43,000

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 multi-level dwelling of masonry exterior construction containing 1,506 square feet of living area. The dwelling is 64 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, one fireplace, one full bathroom and two half-bathrooms.<sup>1</sup> The property has a 6,600 square foot site located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-34 properties improved with multi-level dwellings of masonry

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<sup>1</sup> The board of review reported the subject as having a partial basement with a formal recreation room, which was not refuted by the appellant.

exterior construction that range in size from 1,505 to 1,902 square feet of living area and in age from 61 to 68 years old. Each property has a partial basement, central air conditioning and 2 or 2½ bathrooms. Three comparables each have one fireplace and one comparable has a 1-car garage. The appellant reported as “unknown” whether the comparables have finished basement area. The comparables have the same assessment neighborhood code as the subject property and were reported to be located less than one mile from the subject. These properties have improvement assessments ranging from \$27,778 to \$34,892 or from \$17.95 to \$18.60 per square foot of living area. The appellant requested the subject’s improvement assessment be reduced to \$27,801.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,000. The subject property has an improvement assessment of \$33,760 or \$22.42 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-34 multi-level dwellings of masonry exterior construction that range in size from 1,282 to 1,487 square feet of living area. The dwellings range in age from 60 to 66 years old. Each property has a partial basement with a formal recreation room, and 1, 2 or 2½ bathrooms. Three comparables have central air conditioning, two comparables have one fireplace, and three comparables have a 2-car garage. These comparables have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments range from \$31,963 to \$36,919 or from \$22.27 to \$25.55 per square foot of living area.

The board of review contends the comparables are close to the subject in age, building square footage, and proximity. The board of review also asserted the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process 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). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment 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 and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject to support their respective position. The Board gives less weight to appellant’s comparables #1 and #2 as well as board of review comparable #3 due to differences from the subject dwelling in size. The Board also finds the appellant did not know whether his comparables have finished basement area, which does detract from the weight that can be given the comparables. Nevertheless, the Board gives most weight to appellant’s comparables #3 and #4 along with board of review comparable #1, #2 and #4 that are improved with multi-level dwellings of masonry exterior construction that range in size from 1,435 to

1,566 square feet of living area and in age from 60 to 68 years old. Appellant's comparable #4 and board of review comparable #4 have no fireplace as does the subject property indicating the comparables would require upward adjustments to make them more equivalent to the subject for this difference. Conversely, board of review comparables #1 and #4 each have a 2-car garage unlike the subject property which require downward adjustments to make the comparables more equivalent to the subject for this difference. These five comparables have improvement assessments that range from \$27,778 to \$36,919 or from \$18.46 to \$24.83 per square foot of living area. The subject's improvement assessment of \$33,760 or \$22.42 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record, after considering the appropriate adjustments to 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 not justified.

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

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