FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Steve Rubenstein
DOCKET NO.:	22-52585.001-R-1
PARCEL NO.:	10-18-326-003-0000

The parties of record before the Property Tax Appeal Board are Steve Rubenstein, 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 ***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:	$10,368
IMPR.:	$21,605
TOTAL:	$31,973

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 one-story dwelling of masonry exterior construction with 1,490 square feet of living area. The dwelling is 67 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, one fireplace, one full bathroom, and two half bathooms.[1] The property has a 7,680 square foot site located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-03 properties improved with one-story dwellings of masonry

[1] The board of review described the subject as having a full basement with a formal recreation room, which was not refuted by the appellant.

exterior construction that range in size from 1,381 to 1,587 square feet of living area. The homes range in age from 65 to 71 years old. Each property has a full basement, central air conditioning, and a 1-car, 2-car or 2.5-car garage. The comparables have 1, 1½, 2 or 2½ bathrooms. The appellant reported as "na" whether the comparables have finished basement area. These properties have the same assessment neighborhood code as the subject property and are located less than one mile from the subject. The comparables have improvement assessments that range from $19,168 to $23,047 or from $13.85 to $14.52 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $21,545.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $36,000. The subject property has an improvement assessment of $25,632 or $17.20 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 2-03 properties improved with one-story dwellings of masonry exterior construction that have either 1,120 or 1,300 square feet of living area. The homes are either 64 or 67 years old. Each property has a full basement with a formal recreation room, central air conditioning, one bathroom, and a 1-car or 2-car garage. One comparable has one fireplace. The comparables have the same assessment neighborhood code as the subject and are located in the same block as the subject property. These comparables have improvement assessments ranging from $21,460 to $23,842 or from $17.41 to $21.29 per square foot of living area. The board of review contends the comparables are in the same block as the subject and support the current assessed value while the appellant's comparables have a more distant location.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparables submitted by the parties with the same assessment classification code and neighborhood code as the subject property to support their respective positions. While the board of review comparables appear to be more similar to the subject property in location, the appellant's comparables are more similar to the subject in dwelling size and are given more weight than are the board of review comparables. The appellant's comparables vary from the subject in features in that two comparables have less bathroom fixtures than the subject and none have a fireplace, as does the subject property, indicating that upward adjustments to the comparables would be appropriate to make them more equivalent to the subject for these differences. Conversely, each comparable has a garage whereas the subject has no garage necessitating downward adjustments to the comparables for this difference from the subject property. The appellant's comparables have improvement assessments that range from $19,168 to $23,047 or from $13.85 to $14.52 per square foot of living area. The subject's improvement assessment of $25,632 or $17.20 per square foot of living area falls above the range established by the best comparables in this record. As noted, less weight is given the comparables provided by the board of review due to differences from the subject dwelling in size being either approximately 13% or 25% smaller than the subject home. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: __________ __________

C E R T I F I C A T I O N

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

Steve Rubenstein, by attorney:
John J. Piegore
Sanchez, Daniels & Hoffman LLP
333 West Wacker Drive
Suite 500
Chicago, IL 60606

COUNTY

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