



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

APPELLANT: Gerald Schabes
DOCKET NO.: 23-39129.001-R-1
PARCEL NO.: 10-32-116-048-0000

The parties of record before the Property Tax Appeal Board are Gerald Schabes, the appellant, by Robert Rosenfeld, attorney-at-law of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$12,375
IMPR.: \$35,800
TOTAL: \$48,175

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 2023 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 4,950 square foot site improved with a 1.5-story dwelling of masonry exterior construction containing 1,628 square feet of living area.¹ The dwelling was constructed in 1950 and is approximately 73 years old. Features of the property include a partial basement with a recreation room, one fireplace, 1½ bathrooms, and a 2-car garage. The property is in Chicago, Jefferson Township, Cook County. The subject is a class 2-03 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 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,401 to 1,614 square feet of living area. The

¹ The board of review submitted a copy of a photograph of the subject property depicting a 1.5-story home.

comparables are from 69 to 75 years old. Each comparable has a full or partial basement, 1 or 1½ bathrooms, and a 1-car, 1½-car or 2-car garage. One comparable has a fireplace. The comparables have the same neighborhood code as the subject and are located from approximately .05 to .5 of a mile from the subject property. The comparables have improvement assessments that range from \$27,269 to \$30,973 or from \$18.50 to \$19.68 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$31,095.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,175. The subject property has an improvement assessment of \$35,800 or \$21.99 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 1.5-story or 1.6-story dwellings of masonry exterior construction that range in size from 1,389 to 1,706 square feet of living area. The homes are 69 to 73 years old. Each comparable has a full basement with three having finished area, central air conditioning, 1½ or 2 bathrooms, and a 1-car or 2-car garage. One comparable has a one fireplace. The comparables have the same neighborhood code as the subject and are in the same block or ¼ of a mile from the subject. These properties have improvement assessments ranging from \$35,311 to \$38,775 or from \$22.43 to \$26.19 per square foot of living area.

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 property to support their respective positions. The Board gives less weight to appellant's comparables #1 and #4 as well as board of review comparables #1 and #2 due to differences from the subject in dwelling size. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 as well as board of review comparables #3 and #4 that range in size from 1,552 to 1,706 square feet of living area and are from 69 to 73 years old. The comparables have varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. Each of these comparables has a smaller garage than the subject and no fireplace, which is a feature of the subject, indicating each comparable would require upward adjustments to make them more equivalent to the subject property for these differences. Appellant's comparable #3 has ½ less bathroom than the subject indicating an upward adjustment to this comparable for this difference would be appropriate. Conversely, board of review comparables #3 and #4 have central air conditioning, unlike the subject property, necessitating downward adjustments to the comparables for this feature. Additionally, each of these comparables has a full basement, with two being reported to have finished area, while the subject has a partial

basement with finished area, indicating downward adjustments for basement size may be appropriate. These four comparables have improvement assessments that range from \$29,550 to \$38,775 or from \$19.04 to \$22.73 per square foot of living area. The subject's improvement assessment of \$35,800 or \$21.99 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:

May 19, 2026



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

Gerald Schabes, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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