



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

APPELLANT: Steve Persaud
DOCKET NO.: 23-44383.001-R-1
PARCEL NO.: 10-22-302-046-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Steve Persaud, the appellant, by attorney Robert Rosenfeld, 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, PTAB 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: \$6,808
IMPR.: \$32,191
TOTAL: \$38,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed a Cook County Board of Review decision 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

A 1,685 square feet residence of frame and masonry construction situated on a 5,043 square feet parcel in Skokie, Niles Township, Cook County constitutes the subject property. The 67-year-old home, a class 2-03 dwelling under the Cook County Real Property Assessment Classification Ordinance, features a partial basement, central air conditioning, a fireplace, and 2.5 bathrooms.

Arguing the \$32,191 improvement assessment is inequitable for the subject, the appellant requests the Property Tax Appeal Board reduce the assessment to \$17.27 per improvement square foot. As evidence, the appellant proposed four class 2-03 properties within .9 miles of the subject as assessment benchmarks. The appellant's suggested comparables all contained a partial basement, air conditioning, between 1,633 and 1,797 square feet of living area, and had improvement assessments from \$17.06 and \$17.45 per living square foot. None of these properties featured a garage, and comparable #3 lacked a fireplace.

In its “Board of Review Notes on Appeal,” the county board of review contended the subject was appropriately assessed at \$19.10 per living square foot, or \$32,191 for the improvement. To support the \$38,999 total subject assessment, the board of review introduced into evidence four multi-level properties on the same block as the subject as assessment comparables. These properties all had a partial basement and no fireplace, but varied in bathroom count from one to 2.5; garage space from none to two-car; improvement square footage from 1,358 to 1,579; and improvement assessment from \$19.15 to \$22.91 per living square foot.

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). 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 appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of at least 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Given this record, appellant comparables #1 and #2 and board of review comparable #3 are most similar to the subject property and therefore comprise the best evidence of assessment equity. Appellant comparables #1 and #2 both lacked the subject’s half bathroom but contained more living square footage than the subject and exactly matched the subject in terms of air conditioning presence, fireplace count, and the lack of a garage. By contrast, board of review comparable #3 contained less livable space than the subject and lacked the subject’s half bathroom and fireplace but otherwise resembled the subject improvement in amenities. As such, PTAB concludes a subject improvement assessment between \$17.06 and \$20.28 per living square foot would be equitable. Because the subject improvement assessment of \$19.10 falls within this range, PTAB finds the appellant did not supply sufficiently clear and convincing evidence that the subject was inequitably assessed or that a reduction 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: _____

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: _____

October 21, 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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