FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Eileen Goby
DOCKET NO.: 23-44562.001-R-1
PARCEL NO.: 10-33-409-025-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Eileen Goby, 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 Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$15,246
IMPR.:	$33,754
TOTAL:	$49,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from 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 1,845 square feet two-story dwelling of masonry construction situated on a 9,240 square feet lot in Lincolnwood, Niles Township, Cook County comprises the subject property. The 83-year-old class 2-05 residence contains 1.5 bathrooms, an attached one-car garage, a fireplace, full basement, and air conditioning.

Contesting the subject improvement assessment of $33,754 as inequitable, the appellant requests the assessment be lowered to $17.16 per improvement square foot instead. To show the inequity of the subject assessment, the appellant put forth four class 2-05 properties within .4 miles of the subject as evidence that the subject assessment was not on par with those of similar residences. The appellant's suggested comparables all featured air conditioning, at least one fireplace, a garage that can house between one to two cars, and at least 1.5 bathrooms. These properties further varied in building age from 67 to 81 years; in living area from 2,049 to 2,159 square feet; and in improvement assessment from $16.48 to $17.59 per square foot.

In its "Board of Review Notes on Appeal," the county board of review contended that the subject improvement was correctly assessed at $33,754, or $18.29 per living square foot. In support of the $49,000 total subject assessment, the board of review selected four two-story masonry properties in the same subarea as the subject with improvement assessments between $18.43 and $21.28 per square foot as equity comparators. The board of review's suggested comparables all featured one fireplace; a two-car garage; a full or partial basement; 2.5 bathrooms; and anywhere from 1,990 to 2,190 square feet in improvement size.

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 the ground for a property tax appeal is unequal treatment in the assessment, 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). 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 should consist of 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.

Of the parties' submissions, appellant comparables #2 and #3 and board of review comparables #2 and #4 compare most favorably to the subject and therefore provide the best evidence of assessment equity in this record. While each of these comparables featured more livable space than the subject, appellant comparable #3 and board of review comparable #4 contained smaller basements. Appellant comparable #2, on the other hand, had a newer building, a larger garage, and two more fireplaces than the subject improvement. Similarly, board of review comparable #2 included a larger garage and extra bathroom but otherwise matched the amenities of the subject property. These comparables create an equitable range of improvement assessments for the subject between $17.18 and $21.28 per living square foot. Because the subject's $18.29 per improvement square foot assessment lands inside this range, PTAB finds the appellant did not prove by clear and convincing evidence that the subject was inequitably assessed, and a reduction thereof 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:

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: 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

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