



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

APPELLANT: Ramesh Gandhi  
DOCKET NO.: 23-45217.001-R-1  
PARCEL NO.: 10-18-217-002-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Ramesh Gandhi, 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:** \$11,290  
**IMPR.:** \$42,709  
**TOTAL:** \$53,999

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) contesting 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 3,405 square feet two-story dwelling of frame and masonry construction situated on an 8,064 square feet lot in Morton Grove of Niles Township, Cook County comprises the subject property. The 48-year-old class 2-78 residence contains 2.5 bathrooms, an attached two-car garage, a fireplace, central air conditioning, and a full basement.

Challenging the \$42,709 subject improvement assessment as inequitably high, the appellant requests the Property Tax Appeal Board (PTAB) reduce the assessment rate to \$11.12 per improvement square foot. The appellant introduced into evidence four class 2-78 properties within .3 miles of the subject to fortify the position that the subject assessment is not on par with those of similar properties. These suggested comparables all included air conditioning, a partial basement, a fireplace, and a two-car garage. The appellant's selections varied in bathroom count

from 2.5 to 3.5; in living square footage from 3,436 to 3,626 square feet; and in improvement assessment from \$11.00 to \$11.18 per living square foot.

In response, the county board of review maintains the subject improvement was properly assessed at \$12.54 per living square foot in its “Board of Review Notes on Appeal.”<sup>1</sup> To defend the \$53,999 total subject assessment, the board of review furnished information on four two-story properties within a quarter mile of the subject as benchmarks for assessment equity. The board of review’s preferred comparables had a building age between 37 and 46 years; improvement space between 3,078 and 3,351 square feet; bathroom count between 2.5 and three; and property tax assessment between \$12.56 and \$14.65 per improvement square foot. The board of review’s submissions also featured air conditioning, a two- or three-car garage, one or two fireplaces, and a full or partial basement.

### **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.

As the properties most similar to the subject improvement in this record, appellant comparables #1 and #3 and board of review comparables #2 and #3 constitute the best evidence of assessment equity. Appellant comparables #1 and #3 both contained more livable square footage and a newer building than the subject, but otherwise closely matched the subject improvement’s attributes. By contrast, board of review comparables #2 and #3 both included less improvement square footage than the subject, though comparable #2 upgraded the subject’s half bathroom to a full bathroom. Given these comparators, PTAB finds a subject improvement between \$11.00 and \$13.86 per living square foot—which the subject assessment of \$12.54 per improvement square foot is—would be equitable. Accordingly, the appellant did not cross the threshold of proving

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<sup>1</sup> PTAB observes that in its “Notes on Appeal,” the county board of review referenced its 2023 decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

assessment inequity by clear and convincing evidence and a reduction in the subject 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: \_\_\_\_\_

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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