FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sargon & Janet Benjamin
DOCKET NO.: 23-46304.001-R-1
PARCEL NO.: 10-15-102-034-0000

The parties of record before the Property Tax Appeal Board are Sargon & Janet Benjamin, the appellants, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit 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 ***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:	$8,118
IMPR.:	$34,693
TOTAL:	$42,811

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame and masonry exterior construction with 2,030 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a full basement, central air conditioning, and a 1.5-car garage. The property has a 6,765 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on September 24, 2020 for a price of $377,000. The appellants reported that the sellers were Joseph and Annamma Chandy, the parties to the transaction were not related, and the property sold through a realtor. The appellants also indicated the property was advertised for sale through the Multiple Listing

Service for period of four months. The appellants also submitted copies of the listing sheet and settlement statement confirming the sale price and the payment of realtor commissions. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $42,811. The subject's assessment reflects a market value of $428,110 or $210.89 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject’s assessment neighborhood. The comparables consist of 2-story class 2-05 dwellings of masonry or frame and masonry exterior construction ranging from 1,885 to 1,951 square feet of living area. The dwellings are 62 or 64 years old. Each dwelling has central air conditioning. Two dwellings each have a partial basement and a 2-car or 2.5-car garage. Two comparables each have a crawl-space foundation. The parcels range in size from 7,205 to 7,939 square feet of land area. The comparables sold from July 2022 to June 2023 for prices ranging from $579,900 to $745,000 or from $297.23 to $382.64 per square foot of living area, including land. The board of review argued that the subject’s sale was not arm’s length and submitted copies of mortgage records and a permit for a bathroom remodel dated November 2020. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives reduced weight to the subject’s sale, which occurred more than 27 months prior to the assessment date at issue. The Board finds the board of review’s comparables #2 and #4 sold proximate to the assessment date at issue and are similar to the subject in age, dwelling size, and features. These comparables sold in July and October 2022 for prices of $635,000 and $745,000 or $336.87 and $382.64 per square foot of living area, including land. The subject's assessment reflects a market value of $428,110 or $210.89 per square foot of living area, including land, which is below the two best comparable sales in this record. The Board gave less weight to the board of review’s remaining comparables, which differ from the subject in foundation and lack a garage, a feature of the subject. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the Board finds 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:

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: July 21, 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

Sargon & Janet Benjamin, by attorney:
Timothy C. Jacobs
Kovitz Shifrin Nesbit
640 N. La Salle Drive
Suite 495
Chicago, IL 60654

COUNTY

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