



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

APPELLANT: Jasbir Saluja
DOCKET NO.: 23-53595.001-R-1
PARCEL NO.: 10-22-326-034-0000

The parties of record before the Property Tax Appeal Board are Jasbir Saluja, the appellant, by Andreas Mamalakis, attorney-at-law of the Law Offices of Andreas Mamalakis in Kenosha, Wisconsin, and the Cook County Board of Review.¹

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: \$7,355
IMPR.: \$43,575
TOTAL: \$50,930

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 5,658 square foot site improved with a two-story multi-family building of masonry exterior construction that contains 3,776 square feet of building area. The building is approximately 71 years old. Features of the property include an unfinished full basement and four bathrooms. The property is in Skokie, Niles Township, Cook County. The subject is a class 2-11 apartment building 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 composed of class 2-11 properties improved with two-story multi-family buildings

¹ The appellant's counsel originally requested a hearing before the Property Tax Appeal Board but subsequently withdrew the hearing request.

of masonry exterior construction that range in size from 3,901 to 4,520 square feet of building area. The buildings are from 67 to 72 years old. One comparable has a slab foundation and three comparables have full basements. The comparables have one or two fireplaces and four or six bathrooms. These properties have the same neighborhood code as the subject property and are located from .05 to .41 of a mile from the subject property. Their improvement assessments range from \$23,967 to \$51,257 or from \$5.58 to \$11.34 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$36,589.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,930. The subject property has an improvement assessment of \$43,575 or \$11.54 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction that range in size from 3,684 to 3,916 square feet of building area and are 70 or 71 years old. Each property has a full basement and four bathrooms. These properties have the same neighborhood code as the subject property and are located ¼ of a mile from the subject. Their improvement assessments range from \$43,730 to \$52,084 or from \$11.87 to \$13.37 per square foot of building area. The board of review asserts the building assessed value per square foot for the comparables are equal or higher than the subject which supports the 2023 assessed value as equitable.

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 Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 as well as the board of review comparables that are improved with two-story multi-family buildings of masonry exterior construction that range in size from 3,684 to 4,016 square feet of building area and are 70 or 71 years old. These comparables have relatively similar features as the subject property. The six comparables have improvement assessments that range from \$41,081 to \$52,084 or from \$10.53 to \$13.37 per square foot of building area. The subject's improvement assessment of \$43,575 or \$11.54 per square foot of building area falls within the range established by the best comparables in this record demonstrating the subject is being equitably assessed. The Board gives less weight to appellant's comparable #1 due to differences from the subject in size and foundation as well as the fact the assessment is an outlier significantly below the other comparables in this record. The Board gives less weight to appellant's comparable #4 due to differences from the subject in building size. Based on this record 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: _____

September 15, 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

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