



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

APPELLANT: Gail Vuckovich
DOCKET NO.: 24-29031.001-R-1
PARCEL NO.: 14-31-419-047-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Gail Vuckovich, the appellant, by attorney Kyle Gordon Kamego, 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: \$16,843
IMPR.: \$83,944
TOTAL: \$100,787

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 2024 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 2,205 square feet, two-story building of frame and masonry construction perched on a 1,936 square feet lot in Chicago, West Chicago Township, Cook County constitutes the subject property. The 132-year-old, class 2-06 residence per the Cook County Real Property Assessment Classification Ordinance included three bathrooms, a two-car garage, central air conditioning, and a full basement. The appellant elected to forego a hearing on the petition.

Arguing the subject assessment is inequitably high, the appellant contends the assessment must be lowered to \$27.64 per improvement square foot. To show the subject was not uniformly assessed, the appellant volunteered four class 2-06 structures within one mile of the subject as assessment benchmarks. The appellant's proposed comparators featured air conditioning, a two- or four-car garage, a full basement, and 2.5 to 4.5 bathrooms. Moreover, these properties were between 111

and 133 years in building age; 2,268 and 2,396 in living square footage; and \$21.10 and \$33.99 per improvement square foot in assessment.

The county board of review maintained in its “Notes on Appeal” that the subject improvement was fairly assessed at \$106,421—the amount prior to the final board of review determination. The board of review indicated the appeal supplied the “incorrect pin,” yet still corroborated the appellant’s description of the subject improvement in its evidence grid. The board of review provided no further substantive information to support its assertion of correct assessment.

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 mandate 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 a property tax appeal, appellants 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 required 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 similarly situated properties with compelling proximity to, and a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not surmount this burden of proof.

In this record, only the appellant furnished information on potential equity comparators. Of the appellant’s selected properties, only comparable #3 was within 100 square feet of the subject’s living area, but that property was superior to the subject improvement with more bathroom capacity and living space. Similarly, the remaining properties in evidence featured significantly more living square footage than the subject, and every property except appellant comparable #2 had more bathroom utility. Finally, all of the properties were approximately one mile away from the subject, rendering them so incomparable for property tax purposes that the record lacks evidence of assessment inequity. In short, because no evidence in the record suggests the subject assessment is inequitably high or otherwise misaligned with like properties, PTAB finds the appellant did not meet the requisite standard of proof and a reduction in the subject assessment is not merited.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gail Vuckovich, by attorney:
Kyle Gordon Kamego
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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