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

APPELLANT: Niju Gabriel
DOCKET NO.: 24-54665.001-R-1
PARCEL NO.: 10-20-227-044-0000

The parties of record before the Property Tax Appeal Board are Niju Gabriel, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** | $6,614 |
| **IMPR.:** | $19,547 |
| **TOTAL:** | $26,161 |

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 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

The subject property consists of a one-story dwelling of masonry construction with 1,025 square feet of living area. The property is approximately 66 years old and has a full basement and a 1.5-car garage. The property has a 5,088 square foot site and is in Morton Grove, Niles Township, Cook County. The subject is classified as class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with varying degrees of similarity to the subject property. The suggested comparable properties range in size from 1,414 to 1,547 square feet of living area and range in age from 66 to 76 years old. The appellant reported that the suggested comparables were located in the same neighborhood code as the subject property but failed to provide their proximity to the subject property. The comparables

have improvement assessments ranging from $15.13 to $15.68 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $22,420.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $26,161. The subject property has an improvement assessment of $19,547 or $19.07 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with varying degrees of similarity to the subject property. The suggested comparable properties ranged in size from 1,016 to 1,336 square feet of living area. Each suggested comparable had a masonry construction, full basement and a garage. The board of review reported that each of the suggested comparables was located within the same block as the subject property and ranged in age from 52 to 71 years old. The comparables have improvement assessments ranging from $19.47 to $21.35 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

## Conclusion of Law

The taxpayer 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 that the best evidence of assessment equity is the board of review's suggested comparables #1 through #4. Like the subject property, each of these comparables has a one-story, single-family dwelling of masonry construction with a full basement and a garage. The dwellings on these comparables are similar to the subject dwelling in age and living area size. These comparables are all in the same neighborhood as the subject and are within a block of the subject property. In comparison, appellant's comparables have greater differences in their features from the subject property. The best comparables have improvement assessments that range from $19.47 to $21.35 per square foot of living area. The subject's improvement assessment of $19.07 per square foot of living area is below the range established by the best comparables in this record. The Board therefore finds that the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis is not warranted.

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: November 17, 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 9-215 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

Niju Gabriel, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602

COUNTY

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