



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

APPELLANT: Scott Adams
DOCKET NO.: 20-47397.001-R-1
PARCEL NO.: 04-25-100-048-0000

The parties of record before the Property Tax Appeal Board are Scott Adams, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$10,865
IMPR.: \$85,223
TOTAL: \$96,088

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 2020 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 is an owner-occupied, four-year-old, two-story, single-family dwelling of masonry construction containing 3,528 square feet of living area. The property features a full finished basement with a formal recreation room, central air conditioning, a fireplace, and a two-car garage. It is situated on a 10,600-square-foot parcel in Glenview, Northfield Township, Cook County, and is classified as a Class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is inequitably assessed and submits this claim as the basis for the appeal. In support of this position, the appellant presented six Class 2-78 equity comparables exhibiting varying degrees of similarity to the subject. All comparables are located within the same neighborhood code and are situated between 0.12 and 0.45 miles from the

subject property. All but one of the comparables are of frame construction, and each has a two-car garage. The improvement assessments for these properties range from \$9.94 to \$10.95 per square foot of living area. Based on this evidence, the appellant requests that the subject's total assessment be reduced to \$86,924.

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment for the subject property of \$96,088. The subject has an improvement assessment of \$85,233 reflecting \$24.16 per square foot of living area. In support of the correctness of the assessment, the Board of Review provided four equity comparables exhibiting varying degrees of similarity to the subject.

The comparables are located within the same subarea with two located within a ¼ mile radius of the subject property, are of frame construction, and each has a two-car garage. Their improvement assessments range from \$24.16 to \$29.87 per square foot of living area. The Board of Review contends that these properties demonstrate that the subject's assessment is equitable and within the range established by similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's current assessment.

This matter was scheduled for hearing; however, prior to the hearing, the parties jointly submitted a written request to waive the hearing and have the matter decided based on the evidence of record. The administrative law judge granted the request.

Conclusion of Law

The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. An appellant alleging unequal treatment must prove inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Such evidence must include assessments for at least three comparable properties for the tax year at issue, demonstrating similarity, proximity, and the absence of significant distinguishing characteristics. See 86 Ill. Admin. Code §1910.65(b).

After reviewing the evidence, the Board finds that the appellant has **not** met this burden. Accordingly, a reduction in the subject property's assessment is not warranted.

The Board finds the most persuasive evidence of assessment equity to be comparable properties submitted by the Board of Review, together with comparable property No. 1 submitted by the appellant. These comparable properties are similar to the subject in size, age, design, and location and reflect improvement assessments ranging from \$23.60 to \$29.87 per square foot of living area. The subject's improvement assessment of \$24.16 per square foot of living area falls within this range.

After evaluating all comparable properties submitted by both parties, giving greater weight to those most proximate and most similar, and accounting for relevant differences, the Board finds that the subject's improvement assessment is supported.

Based on the totality of the evidence, the Board concludes that the appellant has failed to demonstrate, by clear and convincing evidence, that the subject property is inequitably assessed. The appellant's request for a reduction in assessment is therefore denied.

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:

May 19, 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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