



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

APPELLANT: Michael Peebles
DOCKET NO.: 21-21395.001-R-1
PARCEL NO.: 07-34-206-006-0000

The parties of record before the Property Tax Appeal Board are Michael Peebles, the appellant(s), by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$32,812
IMPR.: \$1,590
TOTAL: \$34,402

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 2021 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, 51-year-old, two-story, single-family dwelling of masonry construction containing 1,481 square feet of living area. The property features a partial finished basement with a formal recreation room, a fireplace, and a two-car garage. It is situated on a 29,167-square-foot parcel in Roselle, Schaumburg Township, Cook County, and is classified as a Class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts that the subject property is inequitably assessed with respect to the land component and advances this claim as the basis for the appeal. In support of this position, the appellant submitted five equity comparable properties of varying similarity to the subject. Each comparable contains improvements classified as either Class 2-07 or Class 2-03 residential

single-family dwellings. The comparable properties are located on sites within the same neighborhood code as the subject, with lot sizes ranging from 29,200 to 39,600 square feet. The appellant did not provide the exact proximity of the comparable properties to the subject property and disclosed that only two of the comparable properties are located within the same municipality as the subject. Based on this evidence, the appellant requests that the subject's land assessment be reduced to \$14,584.

The appellant also asserts a "Contention of Law" as an additional basis for this appeal. In support, the appellant submitted a document titled "BASIS OF BRIEF: Uniformity of Land Assessment," in which the appellant states that several *nearby* comparable properties located in Schaumburg Township "are assessed at values below the subject on a price-per-square-foot basis of land," and requests that the median land value per square foot of these comparable properties be considered in determining a fair and uniform assessment for the subject property

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment of \$34,402 for the subject property, including an improvement assessment of \$1,590, or \$1.07 per square foot of living area.

The Board of Review presented four Class 2-07 equity comparable properties of varying similarity to the subject property. The comparables are constructed of either frame or a combination of frame and masonry, and each includes a two-car garage. All properties are located within the same neighborhood code; two are within one quarter-mile of the subject, while the distances for the remaining two were not reported. The Board of Review also noted that only one of the suggested comparables is located in the same municipality as the subject. Regarding land assessments, the Board reported that the subject property has a land assessment of \$1.125 per square foot (\$32,812 for 29,167 square feet), and all submitted comparables are assessed at the same rate of \$1.125 per square foot.

The Board of Review asserts that these comparable properties demonstrate that the subject's assessment, including the land assessment, is equitable and therefore requests confirmation of the current assessment. Accordingly, the Board of Review requests confirmation of the subject's current assessment.

Conclusion of Law

The appellant asserts both an assessment-inequity claim and a contention of law as bases for the appeal.

The Board has reviewed the appellant's asserted contention of law. Under Property Tax Appeal Board (PTAB) Rule §1910.69(a) and 5 ILCS 100/10-15, the standard of proof in a contested case is the preponderance of the evidence. PTAB regulations permit legal contentions only when they

relate to the correctness of the assessment and are supported *by a legal brief*. 86 Ill. Admin. Code §1910.65(d).

PTAB rules require strict compliance with all procedural requirements. Failure to adhere to the Board's rules or directives may result in default. 86 Ill. Admin. Code §1910.90(i). The burden of going forward rests with the contesting party, which must present documentary evidence or legal argument sufficient to challenge the correctness of the assessment; failure to do so may result in dismissal. 86 Ill. Admin. Code §1910.63(b). The Board notes that a legal brief is an essential component of a properly presented legal argument. Under 86 Ill. Admin. Code §1910.5(b)(10), a legal brief is a formal written submission that sets forth a party's legal and factual arguments, includes citations to the record and applicable authority, and is intended to persuade the Board to adopt the party's position. Such documentation is necessary to ensure a fair, orderly, and informed adjudicatory process consistent with the adversarial system.

Here, although the appellant selected "contention of law" on the appeal form, no legal brief or supporting legal argument was submitted. Instead, the appellant provided materials alleging inequitable land assessment, which constitute a factual—not legal—challenge.

Although the appellant asserts that the subject's improvement assessment is not uniform when compared with similar properties, the appellant has submitted no evidence or argument sufficient to establish a bona fide contention of law for purposes of this appeal. A valid legal contention requires a written brief citing relevant statutory or case authority. Because the appellant did not provide such a brief, the Board assigns no weight to the purported legal contention and proceeds only with the assessment-inequity claim.

Turning to the appellant's assessment-inequity claim, when unequal treatment in the assessment process is alleged, the inequity must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e). Proof of unequal assessment treatment requires documentation of at least three comparable properties demonstrating similarity, proximity, and the absence of distinguishing characteristics. 86 Ill. Admin. Code §1910.65(b). After review, the Board finds that the appellant did not meet this burden.

The appellant challenges the uniformity of the subject property's land assessment of \$32,812 and submitted five comparable properties. While the parcels range in size from 29,200 to 39,600 square feet and share the same neighborhood code as the subject, the appellant provided no proximity information for any of the comparable properties. The appellant further acknowledged that only two of the five comparable properties are located within the same municipality as the subject as well as noted that one of the comparable properties was a class 2-03 property.

The absence of proximity information and the limited number of municipality-consistent comparable properties substantially diminish the evidentiary value of the appellant's submission. Although the PTAB allows any property to be offered as a suggested comparable, the Board evaluates comparable properties based on similarity, geographic proximity, and distinguishing

characteristics. 86 Ill. Admin. Code §1910.65(b). Proximity remains a critical factor in assessing land-only comparable properties because land values are inherently location-dependent. Without knowing the distance of the comparable properties from the subject, the Board cannot determine whether the assessments reflect market conditions similar to those affecting the subject property. The presence of three comparable properties located outside the subject's municipality further weakens their relevance.

The Board also notes that neighborhood codes, while useful administrative classifications, do not establish uniformity on their own. Land values may differ within a single neighborhood code due to variations in zoning, school districts, tax rates, municipal services, subdivision characteristics, and localized market demand. Parcels situated outside the subject's municipality or at unknown distances may therefore not reflect comparable economic or regulatory environments.

Without evidence showing that the comparable properties share materially similar locational and market characteristics with the subject, the record does not support a finding of assessment inequity.

The Board of Review submitted four Class 2-07 comparable properties, but only one is located within the same municipality as the subject. The differences locations limit the weight of the Board of Review's evidence. Nonetheless, the appellant bears the burden of proving inequity, and the appellant's evidence does not meet the required standard.

Pursuant to 86 Ill. Admin. Code §1910.63(e), the appellant must establish lack of uniformity by clear and convincing evidence. The appellant's comparable properties lack sufficient proximity information, municipal consistency, and supporting data to demonstrate that the subject's land assessment is non-uniform when compared to similarly situated properties.

Accordingly, the land assessment of the subject property is affirmed.

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

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