



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

APPELLANT: Marc Garrison  
DOCKET NO.: 21-38363.001-R-1  
PARCEL NO.: 04-24-103-023-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Marc Garrison, the appellant, by attorney Spiro G. Zarkos, of Verros Berkshire, PC in Oakbrook Terrace; 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:** \$32,291  
**IMPR.:** \$40,395  
**TOTAL:** \$72,686

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 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 consists of a 2,524 square feet, two-story frame structure situated on a 46,130 square feet parcel in Northfield of Northfield Township, Cook County. The 66-year-old, class 2-78 residence under the Cook County Real Property Assessment Classification Ordinance featured four bathrooms, air conditioning, two fireplaces, and an attached three-car garage.<sup>1</sup>

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to \$12.55 per living square foot. As evidence of subject assessment nonuniformity, the appellant presented four class 2-78 properties within one mile of the subject. These suggested comparables included 1.5 to 3.5 bathrooms, a full basement,

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<sup>1</sup> The Property Tax Appeal Board (PTAB) notes inconsistencies between the appellant's description of the subject and the board of review's description. PTAB considered the discrepancies in evaluating the parties' evidence and finds the differences immaterial to the ultimate outcome.

and a two-car garage. The appellant's selections spanned 43 to 67 years in building age; 2,513 to 3,576 square feet in improvement area; and \$10.42 to \$14.95 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$40,395, or \$16.00 per living square foot, was equitable in its "Notes on Appeal." In defense of the \$72,686 total subject assessment, the county board of review introduced into evidence four two-story buildings in the subject's subarea as assessment comparables. The county board of review's preferred comparators contained 2.5 to 3.5 bathrooms, one to three fireplaces, and no garage or a two-car garage. These improvements ranged from 65 to 83 years old; from 2,481 to 3,068 square feet in size; and from \$13.51 to \$18.16 per living square foot in improvement 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, the appellant 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 documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the assessment subject. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not overcome this burden of proof.

Of the properties in evidence, board of review comparables #1 and #2 and appellant comparable #3 most resembled the subject improvement and thereby establish the range of equitable subject assessments. Board of review comparable #2 contained notably more living and basement area than the subject, though it lacked one of the subject's full bathroom and garage. Similarly, board of review comparable #1 boasted more living and basement space, but had fewer bathrooms and fireplaces than the subject. By contrast, appellant comparable #3 was a marginally smaller improvement with a better basement than the subject, which, with its extra fireplace, partially compensated for the lesser bathroom functionality. Given this record, the subject improvement would be equitably assessed between the comparables' \$13.49 to \$18.16 per living square foot assessments. Because the subject's \$16.00 improvement square foot assessment falls between these extremes, PTAB finds the appellant did not provide sufficiently clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof is 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:

March 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 9-125 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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