



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

APPELLANT: Cheryl Warren Schimmel  
DOCKET NO.: 21-51179.001-R-1 through 21-51179.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Cheryl Warren Schimmel, the appellant, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-51179.001-R-1	10-15-420-022-0000	3,271	13,968	\$17,239
21-51179.002-R-1	10-15-420-023-0000	3,380	13,968	\$17,348

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 consists of two parcels improved with a 1-story dwelling of masonry exterior construction with 1,889 square feet of living area. The dwelling is approximately 73 years old. Features include a partial unfinished basement, central air conditioning, two fireplaces, a 2-car garage, and other improvements.<sup>1</sup> The property is located in Skokie, Niles Township, Cook County and is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables

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<sup>1</sup> The board of review disclosed in the grid analysis the subject property has a partial unfinished basement and other improvements but did not provide a description of the other improvements, which was not disclosed or refuted by the appellant.

that are located in the same assessment neighborhood code as the subject property. The appellant's grid analysis did not provide the proximity of the comparables to the subject. The comparables consist of class 2-04, 1-story dwellings of masonry exterior construction ranging in size from 1,831 to 1,964 square feet of living area. According to the property information sheets provided by the appellant, the dwellings are from 63 to 67 years old and each comparable has a full basement, three of which have finished area. Each dwelling has central air conditioning and either a 1.5-car, a 2-car or a 2.5-car garage. Four comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$5,578 to \$9,189 or from \$3.05 to \$4.79 per square foot of living area. Based on this evidence, the appellant requested that the subject's combined improvement assessment be reduced to \$7,234 or \$3.83 per square foot of living area.

The appellant's submission included a copy of the Cook County Board of Review final decision for the 2021 assessment year which disclosed the subject's parcels have a combined total assessment of \$34,587. The "Addendum to Petition" provided by the appellant disclosed the subject property has a combined improvement assessment of \$27,936 or \$14.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for the parcel with PIN #10-15-420-022-0000; however, the board of review included a notation indicating the subject has a second parcel for a "PRORATED FILE WITH PIN NUMBER 10-15-420-023-0000 \$14.78 PSF." In support of its contention of the correct assessment, the board of review submitted information on four comparables. However, the Board finds the board of review comparable #1 is the second parcel under appeal, and thus, will not be further referenced in this decision. Comparables #2 through #4 are located in the same assessment neighborhood code as the subject and within ¼ of a mile from the subject property. The three comparables consist of class 2-04, 1-story dwellings of masonry exterior construction ranging in size from 1,849 to 2,095 square feet of living area. The dwellings are from 62 to 65 years old. Each comparable has a partial or a full basement, one of which has finished area, and either a 1-car or a 2-car garage. Two comparables each have central air conditioning. The board of review indicated "yes" in the grid analysis that comparable #3 has other improvements but did not provide a description for the improvements. The comparables have improvement assessments ranging from \$29,745 to \$33,857 or from \$15.53 to \$17.21 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 parties submitted eight suggested equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 as well as the board of review comparable #2 which are relatively similar to the subject in location, design, age, dwelling size, and have an unfinished basement area, but still have varying degrees of similarity in other features to the subject. These four comparables have improvement assessments ranging from \$7,518 to \$31,826 or from \$3.83 to \$17.21 per square foot of living area. The subject's combined improvement assessment of \$27,936 or \$14.78 per square foot of living area falls within the range of the best comparables in this record. The Board gives less weight to the appellant's comparables #1, #2 and #5 as well as board of review comparables #3 and #4 due to differences from the subject in dwelling size or basement finish. After considering adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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 20, 2025



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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