



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

APPELLANT: Joel Schneider  
DOCKET NO.: 22-27443.001-R-1  
PARCEL NO.: 05-28-409-016-0000

The parties of record before the Property Tax Appeal Board are Joel Schneider, the appellant, 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:** \$24,241  
**IMPR.:** \$92,292  
**TOTAL:** \$116,533

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 2022 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 two-story dwelling of frame exterior construction with 2,873 square feet of living area. The dwelling is approximately 80 years old. Features of the dwelling include a partial unfinished basement, three full bathrooms, one half bathroom, central air conditioning, two fireplaces and a two-car garage. The property has an 8,815 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located from 19 feet to 2 miles from the subject property and have sites that range in size from 6,000 to 10,560 square feet of land area. The comparables are improved with two-story dwellings of

frame, masonry or frame and masonry exterior construction ranging in size from 2,664 to 2,946 square feet of living area. The dwellings are from 64 to 134 years old. The comparables each have a full basement, two of which have finished area. Each comparable has two or three full bathrooms and three comparables each have an additional half bathroom and central air conditioning. Each comparable has a fireplace and either a one-car or a two-car garage. The properties sold from July 2019 to April 2021 for prices ranging from \$840,000 to \$1,152,500 or from \$307.24 to \$391.21 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$99,431, reflecting a market value of \$994,310 or \$346.09 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,533. The subject's assessment reflects a market value of \$1,165,330 or \$405.61 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same property classification code as the subject. The comparables are located within  $\frac{1}{4}$  of a mile from the subject or within the subject's subarea, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 6,120 to 15,750 square feet of land area. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,548 to 3,057 square feet of living area. The dwellings are from 76 to 102 years old. The comparables each have a full basement, two of which have finished area. Each comparable has from two to four full bathrooms and three comparables each have an additional half bathroom. Each comparable has central air conditioning, one or two fireplaces and a two-car garage. The properties sold from January 2021 to May 2022 for prices ranging from \$1,150,000 to \$1,522,000 or from \$441.59 to \$504.81 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4, which have sale dates that occurred in 2019 or 2020, less proximate in time to the lien date at issue than other comparable sales in the record. The Board has also given less weight to the appellant's comparables #2, #3 and #4, as

well as board of review comparables #3 and #4 which differ from the subject in age and/or location.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which sold more proximate in time to the assessment date at issue and are most similar to the subject dwelling in location and age. These two comparables have varying degrees of similarity when compared to the subject in site size, dwelling size and features, suggesting adjustments for these differences would be required to make them more equivalent to the subject. Nevertheless, the comparables sold in July 2021 and May 2022 for prices of \$1,150,000 and \$1,522,000 or for \$451.33 and \$504.81 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,165,330 or \$405.61 per square foot of living area, including land, which is bracketed by the two best comparable sales in record in terms of overall market value and less than the comparables on a price per square foot of living area basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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: \_\_\_\_\_

September 16, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joel Schneider, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

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