FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Schriver
DOCKET NO.: 22-27819.001-R-1
PARCEL NO.: 04-12-209-013-0000

The parties of record before the Property Tax Appeal Board (PTAB) are John Schriver, the appellant, by attorney Nicholas T. McIntyre, of Much Shelist, P.C. in Chicago; 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:	$18,440
IMPR.:	$59,479
TOTAL:	$77,919

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 2023 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

A 2,019 square feet, two-story structure of frame and masonry construction situated on a 10,847 square feet lot in Glencoe, New Trier Township, Cook County constitutes the subject property. The approximately 63-year-old, class 2-34 residence per the Cook County Real Property Assessment Classification Ordinance contained a two-car garage, two bathrooms, air conditioning, and a partial basement.[1]

In the submitted brief, the appellant contends assessment inequity,[2] arguing that the subject assessment must be lowered to $22.94 per improvement square foot to be equitable. To show that

[1] The appellant submitted internally inconsistent information regarding the subject property and requested reduction. The Property Tax Appeal Board (PTAB) finds the discrepancy immaterial to the outcome.
[2] The petition indicates that the appeal is also based on a contention of law, but the appellant did not appear to make substantive arguments or present evidence to that effect independent of the inequity argument.

the subject assessment is not on par with those of similar properties, the appellant proposed four class 2-34 properties in the subject's neighborhood as equity indicators. These suggested comparators had a full or partial basement, a one- or two-car garage, 2.5 or three bathrooms, and air conditioning. The appellant's selections ranged between 54 and 67 years in building age; 2,153 and 2,574 square feet in living area; and $18.57 and $24.79 per improvement square foot in assessment.

The board of review countered that the subject improvement assessment of $59,480, or $29.46 per living square foot, was equitable in its "Notes on Appeal."[3] In defense of the $77,919 total subject assessment, the county board of review proposed four frame-and-masonry improvements within a quarter mile of the subject as assessment comparables. The county board of review's preferred comparators included two to two full and two half bathrooms, a partial basement, no air conditioning in property #1, and a two-car garage. These properties were 62 to 66 years in building age; 1,802 to 2,005 in living square footage; and $29.53 to $31.49 per square foot in improvement assessment.

Prior to hearing before PTAB, the parties agreed to waive hearing and have the appeal decided based on the written submissions.

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, appellants 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 assessment documentation for the year in question of similarly situated properties with compelling proximity to, and a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not surmount this burden of proof.

In this record, board of review comparables #1, #3, and #4 and appellant comparable #4 most resembled the subject property and therefore circumscribe the range of equitable assessments for the subject improvement. Of these comparators, board of review comparable #1 was most similar to the subject improvement in size and attributes, except the lack of air conditioning. By contrast,

[3] PTAB observes that in its "Notes on Appeal," the county board of review referenced the decision from which the appellant petitions. PTAB accordingly adopts the assessment values reflected in that decision, minor discrepancies in the "Notes on Appeal" notwithstanding.

board of review comparables #3 and #4 were both notably smaller than the subject improvement, which each property mitigated with an extra half bathroom. Conversely, appellant comparable #4 featured more living area and bathrooms than the subject while otherwise mirroring the subject improvement's qualities. Given these comparators, the subject improvement would be equitably assessed from $18.57 to $31.49 per living square foot. Because the subject's $29.46 per improvement square foot assessment lands within the comparators' range, 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: ________________ ________________

C E R T I F I C A T I O N

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 15, 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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