



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gail Evans  
DOCKET NO.: 22-32258.001-R-1  
PARCEL NO.: 02-22-303-024-0000

The parties of record before the Property Tax Appeal Board are Gail Evans, the appellant, by Dora Cornelio, attorney-at-law 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:

<b>LAND:</b>	\$6,506
<b>IMPR.:</b>	\$24,774
<b>TOTAL:</b>	\$31,280

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 is improved with a one-story dwelling of frame and masonry exterior construction containing 1,368 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a full basement with a formal recreation room, two bathrooms, and a two-car garage. The property has a 9,295 square foot site located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-03 properties improved with one-story dwellings of frame or frame and masonry exterior construction that range in size from 1,376 to 1,450 square feet of living area. The homes range in age from 66 to 72 years old. Each property has a full basement

with two having finished area, one bathroom and a 1-car or 2-car garage. Four comparables have one or two fireplaces. These properties have the same assessment neighborhood code as the subject property; however, the appellant did not know the proximity of the comparables to the subject property. Their improvement assessments range from \$14,500 to \$16,000 or from \$10.54 to \$11.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14,870.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,280. The subject property has an improvement assessment of \$24,774 or \$18.11 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables consisting of class 2-03 properties that are improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,158 to 1,174 square feet of living area. The dwellings are 65 or 66 years old. Each property has a full basement with two having finished area, central air conditioning, 1½ or 2 bathrooms, and a 1.5-car or 2-car garage. Two comparables have one or two fireplaces. The comparables have the same assessment neighborhood code as the subject property and are located ¼ of a mile from the subject. Two comparables are located along the same street as the subject property. Their improvement assessments range from \$24,511 to \$29,824 or from \$21.06 to \$25.40 per square foot of living area.

### **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 information on eight equity comparables with the same classification code and assessment neighborhood code as the subject property to support their respective positions. The Board finds the best comparables in the record to be the board of review comparables that are more similar to the subject in location than are the comparables submitted by the appellant. The comparables submitted by the board of review are from 194 to 210 square feet smaller than the subject dwelling and six or seven years older than the subject dwelling suggesting upward adjustments to the comparables for these differences from the subject in size and age would be appropriate. Board of review comparable #1 has an unfinished basement, board of review comparable #2 has a smaller garage than the subject, and comparables #2 and #3 each have ½ less bathroom than the subject indicating each comparable would require upward adjustments to make them more equivalent to the subject for these differences. Conversely, each comparable has central air conditioning and comparables #1 and #3 have one or two fireplaces, unlike the subject property, indicating each comparable would require downward adjustments to make them more equivalent to the subject property for these differences. The board of review comparables have improvement assessments that range from \$24,511 to \$29,824 or from \$21.06 to \$25.40 per

square foot of living area. The subject's improvement assessment of \$24,774 or \$18.11 per square foot of living area falls within the range of the total improvement assessments but below the range on a per square foot of living area basis as established by the best comparables in this record but appears appropriate considering the differences between the subject property and the comparables in dwelling size, age and features. Although the appellant's comparables are similar to the subject in dwelling size, the appellant did not provide information as to the proximity of these comparables to the subject property. A comparison of the subject's and the appellant's comparables' property index numbers indicate the comparables are not similar to the subject in location which detracts from the weight that can be given these properties. Based on this record 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.

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:

January 20, 2026



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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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