



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

APPELLANT: Peter Roberson  
DOCKET NO.: 22-33211.001-R-1  
PARCEL NO.: 09-12-435-024-0000

The parties of record before the Property Tax Appeal Board are Peter Roberson, the appellant(s), by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 **A Reduction** 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:** \$6,250  
**IMPR.:** \$32,483  
**TOTAL:** \$38,733

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 1.5-story dwelling of masonry exterior construction with 1,677 square feet of living area and which is approximately 68 years old. Features include a full basement, 2 full bathrooms, a fireplace, and a 1.5-car garage. The property has a 5,952 square foot site and is located in Glenview, Maine 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 assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables along with property characteristics sheets that were used to supplement some of the grid data. The comparables are located in the same neighborhood code as the subject and within .4 of a mile from the subject. The comparables consist of class 2-03 1-story or 1.5-story

dwelling of masonry exterior construction which are 68 to 70 years old. The dwellings range in size from 1,323 to 1,764 square feet of living area. Each comparable has a full basement, 1½ bathrooms, and a two-car garage. One comparable has central air conditioning and two comparables have one and two fireplaces, respectively. The comparables have improvement assessments ranging from \$24,489 to \$35,092 or from \$18.51 to \$19.89 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$32,483 or \$19.37 per square foot of living area, which according to the appellant, represents the “average” of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$40,999. The subject property has an improvement assessment of \$34,749 or \$20.72 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject and the subarea or ¼ of a mile from the subject. The comparables consist of class 2-03 one-story dwellings of frame or masonry exterior construction which are 62 to 74 years old. The dwellings range in size from 1,308 to 1,508 square feet of living area. Three comparables have full or partial basements, and one comparable has a crawl-space foundation. Features include 1 or 1½ bathrooms, and a one-car or a two-car garage. One home has central air conditioning and two homes each have a fireplace. The properties have improvement assessments ranging from \$27,298 to \$31,448 or from \$20.81 to \$20.87 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

### **Conclusion of Law**

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant’s comparable #1 and to each of the board of review comparables, due to significant differences in dwelling size from approximately 10% to 22% and/or foundation type, when compared to the subject and other comparables in the record.

The Board finds the best evidence of assessment equity in the record consists of the appellant’s comparables #2 and #3, which are each relatively similar to the subject in location, design, age, dwelling size, foundation type, and some features. These best comparables necessitate adjustments to account for differences in bathroom count, fireplace count, garage capacity, and/or air conditioning feature when compared to the subject. The best comparables have

improvement assessments of \$30,788 and \$35,092 or of \$19.72 and \$19.89 per square foot of living area. The subject's improvement assessment of \$34,749 or \$20.72 per square foot of living area is bracketed by the best comparables in terms of overall improvement assessment and slightly above the best comparables on a per-square-foot of living area basis. While there are several differences in characteristics, just to name two, the Board finds that the subject has a superior bathroom count and an inferior garage capacity when compared to the two best comparables which may offset one another. Appellant's comparable #2 has central air conditioning which is not a feature of the subject, and this home also has an additional fireplace when compared to the subject.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant established with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: \_\_\_\_\_

August 19, 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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