



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

APPELLANT: Peter Nicholas
DOCKET NO.: 22-40601.001-R-1
PARCEL NO.: 14-05-315-030-0000

The parties of record before the Property Tax Appeal Board are Peter Nicholas, the appellant(s), by attorney Michael R. O'Malley, 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:

LAND: \$54,000
IMPR.: \$2,025
TOTAL: \$56,025

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant filed a timely 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 situated on 6,750 square feet of land in Lake View Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The parties did not submit information on an improvement, although they cited an improvement assessment of \$2,025.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a brief in which it argued the land was inequitably assessed. The appellant submitted information on four suggested equity comparable properties for land assessments. The appellant listed common addresses but no information about proximity to the subject property. They were in different areas according to the Property Index Number system

of categorization. The suggested land comparable properties ranged from 280 through 740 square feet in area. The appellant requested a land assessment of \$5.00 per square feet.

The board of review submitted its Board of Review Notes on Appeal. The evidence disclosed the total assessment of \$56,025 for the subject property. The subject property had a land assessment of \$54,000, or \$8.00 per square foot. The board of review did not submit information on in support of the assessment.

The parties waived hearing and requested the Board to decide the appeal on the evidence submitted.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). The Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

The appellant did not submit descriptive information about the subject’s land. Key property characteristic factors such as similarity and proximity were not cited with sufficient clarity, leaving the Board unable to determine meaningful comparisons with suggested comparable properties.

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 and recommended not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparable properties 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.

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 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

AGENCY

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