FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Johnson
DOCKET NO.: 22-43314.001-R-1
PARCEL NO.: 10-31-216-009-0000

The parties of record before the Property Tax Appeal Board (PTAB) are William Johnson, the appellant, by attorney Jeremy Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$13,328
IMPR.:	$44,672
TOTAL:	$58,000

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 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

A 3,020 square feet one-story residence on a 9,520 square feet site in Niles, Niles Township, Cook County comprises the subject property. The 53-year-old home, a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance, contains 3.5 bathrooms, an attached 1.5-car garage, and a partial basement. The subject improvement lacks central air conditioning and fireplaces.

Contending the $44,672 subject improvement assessment is inequitable, the appellant requests the assessment be lowered to $13.91 per improvement square foot instead. To show the subject assessment is not in line with those of similar properties, the appellant offered four class 2-04 properties 2.8 miles away from the subject as evidence of assessment inequity. The appellant's preferred comparables all included at least a one-car garage, at least one fireplace, and a full or partial basement. These properties, none of which featured air conditioning, was between 54 and

71 years in building age; 2,347 and 3,412 square feet in living area; and $13.73 and $14.12 per square foot in improvement assessment.

The county board of review responded that the subject improvement was correctly assessed at $14.79 per living square foot, or $44,672, in its "Board of Review Notes on Appeal." In defense of the $58,000 total subject assessment, the county board of review introduced into evidence three one-story masonry properties within a quarter mile of the subject as assessment benchmarks. The board of review's suggested comparators featured at least a two-car garage, at least one fireplace, 2.5 bathrooms, air conditioning, and either a 63- or 64-year-old improvement. These comparables also had a crawl-space to full basement; a 2,289 to 2,546 square feet improvement; and an improvement assessment from $16.15 to $17.66 per living square foot.

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 require 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, the appellant 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 level of proof needed 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 at least 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

First, PTAB observes that each board of review submission included improvements that deviated from the subject property by at least -474 square feet, or at least 15.7% smaller than the subject improvement, and each appellant selection was 2.8 miles away from the subject, which, PTAB understands, may not be as striking a difference as it appears at first glance given the lot sizes. In this record, PTAB concludes appellant comparables #3 and #4 and board of review comparable #1 are most similar to the subject improvement and provide the best evidence of assessment equity. As noted, appellant comparables #3 and #4 were nearly three miles removed from the subject, though both included fireplaces to the subject's none. Appellant comparable #3 anchors the low end of the equitable assessment range because it was older, smaller, and contained two fewer bathrooms than the subject improvement. While appellant comparable #4 contained one fewer bathroom, it mitigated that deficiency with more living space and a larger garage. Finally, board of review comparable #1 also included one fewer full bathroom and a larger garage, but contained significantly less livable space. In this record, then, the equitable range of assessments for the subject runs from $14.05 to $17.66 per improvement square foot. Because the subject improvement assessment of $14.79 per square foot falls inside this range, PTAB finds the appellant did not produce sufficiently clear and convincing evidence that the improvement 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: October 21, 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

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