



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

APPELLANT: William Anderson
DOCKET NO.: 22-47628.001-R-1
PARCEL NO.: 04-34-216-033-0000

The parties of record before the Property Tax Appeal Board are William Anderson, the appellant(s); 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: \$18,528
IMPR.: \$58,303
TOTAL: \$76,831

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 57-year-old, two-story, single-family dwelling of frame and masonry construction with 2,527 square feet of living area. The property has an 11,580 square foot site and is located in Glenview, Northfield Township, Cook County. Features of the home include a partial basement, one fireplace, central air conditioning, and a two-car garage. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant contends assessment inequity with regards to the subject improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with varying degrees of similarity to the subject. The suggested comparable properties ranged in size from 3,273 to 3,618 square feet of living area. Each suggested comparable property has one fireplace. Each suggested property had a basement between 1,300 to 1,500 square feet in size. Each of the suggested comparables were listed as having central air

conditioning. Three of the comparable properties had a two-car garage.¹ The appellant reported that the suggested comparables were located between 1,080 to 2,850 feet from the subject property, all of which were within the same neighborhood code as the subject property. The comparables ranged in age from 22 to 44 years old. The comparables have improvement assessments ranging from \$11.98 to \$14.57 per square foot of living area. The appellant also submitted a letter outlining their arguments for a lower assessment along with a chart and a graph showing the assessment per building square footage for four separate years. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$51,379.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,831. The subject property has an improvement assessment of \$58,303 or \$23.07 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. The suggested comparable properties ranged in size from 2,171 to 2,789 square feet of living area. Three of the suggested comparable properties had either one fireplace. Each suggested property had a partial basement. Each of the suggested comparables was listed as having central air conditioning. The suggested comparables had either a one-car or a two-car garage. The board of review reported that the suggested comparables were located within a block of the subject property, all of which were within the same neighborhood code as the subject property. The comparables ranged in age from 56 to 59 years old. The comparables have improvement assessments ranging from \$25.92 to \$29.19 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

The appellant submitted a letter, postmarked June 20, 2024, in rebuttal evidence. In the letter, the appellant argues, among other things, that "confining comparables to only the same or next block defeats the purpose of having assessment neighborhoods in the first place." The appellant goes on to write, "For the purposes of appeals, any property in the same assessment neighborhood should be able to be legally used as a comparable for the purpose of an appeal."

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). This uniformity provision of 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).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant 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 needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the

¹ 400 square feet of garage space

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 Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review's comparables #1, #2, #3, and #4. Like the subject property, these comparables are class 2-78, single-family dwellings. These comparable properties had more similarly sized living areas, closer in age, and were located within a closer degree of proximity to the subject property. In comparison, the appellant's comparables #2, #3, and #4 were between 804 to 1,091 square feet larger than the subject property, were more different in age than the best comparables, and were located further away from the subject property than the best comparables. The Board finds that these comparables are afforded less weight based on these distinguishing characteristics.

The best evidence comparables ranged in improvement assessment of \$11.98 to \$29.19 per square foot of living area. The subject's improvement assessment of \$23.07 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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.

In rebuttal the appellant argued that "For the purposes of appeals, any property in the same assessment neighborhood should be able to be legally used as a comparable for the purposes of an appeal." The Board recognizes that any property, regardless of its proximity to the subject, can be submitted as a suggested comparable, property. In making its decision the Board considers the similarities and proximity of the suggested comparable properties to the subject property to determine the best evidence of assessment inequity. The weight given to the suggested comparables in the Board's final analysis is based on the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). In this appeal the Board's analysis of the submitted evidence determined the comparable properties that constituted the best evidence. Those suggested comparable properties per square foot improvement assessments were compared to the subject property per square foot improvement assessment to determine whether the subject property is inequitably assessed. Had the Board found that all the comparable properties submitted by the appellant and the board of review were sufficiently indistinguishable to the subject and thus considered as best evidence, the resulting decision would still have been a denial of a reduction of assessment. The subject property's improvement assessment per square footage would still be within the range of the best comparables and the appellant still would have failed to prove their burden that the subject property was inequitably assessed.

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

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: March 18, 2025

Clerk of the Property Tax Appeal Board

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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