



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

APPELLANT: Anisha Patel
DOCKET NO.: 22-49084.001-R-1
PARCEL NO.: 04-08-406-008-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Anisha Patel, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. in Chicago; 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: \$42,220
IMPR.: \$67,581
TOTAL: \$109,801

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 3,966 square feet, two-story structure of frame and masonry construction built on a 28,147 square feet lot in Northbrook, Northfield Township, Cook County constitutes the subject property. The approximately 19-year-old building, a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance, features four bathrooms, a fireplace, central air conditioning, a three-car garage, and a full basement.

Arguing the \$67,581 improvement assessment is inequitably high for the subject, the appellant requests the Property Tax Appeal Board (PTAB) lower the assessment rate to \$10.71 per improvement square foot to remain in line with other properties. To substantiate this position, the appellant put forth five class 2-08 two-story properties in the subject's neighborhood as benchmarks for assessment equity. The appellant's suggested comparables all had air conditioning, a full basement, one or two fireplaces, and two or three bathrooms. These

selections also ranged in building age between 33 and 56 years; in improvement square footage between 4,020 and 4,577; and in improvement assessment between \$10.23 and \$12.16 per living square foot.

The county board of review responded in its “Board of Review Notes on Appeal” that the subject improvement was correctly assessed at \$67,581, or \$17.04 per living square foot.¹ In defense of the \$109,801 total subject assessment, the board of review introduced into evidence four two-story buildings in the subject’s subarea as equity comparables. The board of review’s preferred comparators included full basements, air conditioning, one or two fireplaces, and a two- or three-car garage. These properties also varied between five and 33 years in building age; 3.5 and 5.5 bathrooms; 4,175 and 4,482 square feet in living area; and \$17.28 and \$20.98 per square foot in improvement assessment.

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 degree 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 submit this burden of proof.

Of the parties’ submissions, board of review comparables #1 and #4 and appellant comparables #2 and #4 best represent the subject property and therefore comprise the best evidence of assessment equity for the subject in this record. As properties with more livable space and an extra fireplace and an extra bathroom relative to the subject, respectively, board of review comparables #1 and #4 bound the top end of the range of equitable assessments. On the other hand, appellant comparable #2 had slightly more living area than the subject, but was inferior because the building was over twice as old as the subject improvement and lacked some of the subject’s bathroom utility and garage space. Finally, appellant comparable #4’s larger improvement size but lesser bathroom functionality and garage area place it in the middle of the

¹ PTAB observes that in its “Notes on Appeal,” the county board of review referenced its 2023 decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

range of equitable assessments for the subject, which runs from \$10.45 and \$18.08 per improvement square foot. Because the \$17.04 per living square foot improvement assessment for the subject lands inside this range, PTAB concludes the appellant did not show assessment inequity by clear and convincing evidence and a reduction in the assessment is therefore 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: _____

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: _____

November 25, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Anisha Patel, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602