



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

APPELLANT: Katarzyna Szmajda
DOCKET NO.: 22-49270.001-R-1
PARCEL NO.: 04-33-205-007-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Katarzyna Szmajda, 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: \$11,161
IMPR.: \$69,838
TOTAL: \$80,999

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

The subject property consists of a 3,348 square feet, two-story masonry building situated on a 10,147 square feet lot in Glenview, Northfield Township, Cook County. The 18-year-old structure, a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance, features three bathrooms, a fireplace, central air conditioning, a two-car garage, and a full basement.

Arguing the \$69,838 improvement assessment is inequitably high for the subject, the appellant implores the Property Tax Appeal Board (PTAB) reduce the assessment rate to \$17.09 per improvement square foot instead. To fortify this contention, the appellant proposed five class 2-78 properties in the subject's neighborhood with improvement assessments between \$16.78 and \$17.58 per living square foot. The appellant's preferred comparators all had one fireplace, a two-

car garage, air conditioning, and a full basement. These properties further varied in building age between 22 and 53 years and in improvement square footage between 3,324 and 3,496.

The county board of review maintained that the subject improvement was uniformly assessed at \$69,838, or \$20.86 per living square foot, in its “Board of Review Notes on Appeal.”¹ In defense of the \$80,999 total subject assessment, the county board of review provided information about four two-story properties within a quarter mile of the subject as assessment benchmarks. The board of review’s submissions all had air conditioning, a two-car garage, a full basement, and a building up to 16 years of age. These suggested comparables also ranged between zero to two fireplaces; 3,444 to 3,702 square feet in improvement size; and \$21.15 to \$25.50 per improvement square foot in 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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 should consist of 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 satisfy this burden of proof.

Board of review comparables #3 and #4 and appellant comparables #2 and #5 most closely match the subject improvement’s attributes and therefore circumscribe the range of equitable assessments in this record. Board of review comparables #3 and #4 both featured more living area and newer buildings than the subject, while otherwise matching the subject’s amenities. These properties therefore occupy the top end of the assessment range. By contrast, appellant comparable #2, though nearly identical to the subject improvement in characteristics, was inferior to the subject because the improvement was about two times older. Appellant comparable #5 also strongly resembled the subject but had one fewer bathroom. Based on this record, the subject improvement would be equitably assessed anywhere between \$17.03 and \$23.61 per living square foot. Because the subject improvement assessment rate of \$20.86 lands

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.

within this range, PTAB finds the appellant did not prove assessment inequity by the requisite standard of proof and an assessment reduction is not justified in this instance.

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

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