



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

APPELLANT: Michael Mesic
DOCKET NO.: 22-49283.001-R-1
PARCEL NO.: 04-32-209-025-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Michael Mesic, 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: \$8,944
IMPR.: \$76,055
TOTAL: \$84,999

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 3,487 square feet, two-story masonry structure on a 6,389 square feet parcel in Glenview, Northfield Township, Cook County. The two-year-old building, a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance, features three bathrooms, a fireplace, central air conditioning, a full basement, and a two-car garage.

Contending the \$76,055 improvement assessment is inequitable for the subject, the appellant implores the Property Tax Appeal Board (PTAB) lower the assessment rate to \$13.90 per improvement square foot instead. As evidence of assessment inequity, the appellant offered details about five class 2-78, two-story properties in the subject's neighborhood with improvements assessed between \$13.72 and \$14.05 per living square foot. The appellant's preferred comparators were equipped with one or two fireplaces, a two- or 2.5-car garage, a full basement, and—except for submission #2—air conditioning. These selections further varied in building age from 37 to 44

years; in living area from 3,200 to 3,690 square feet; and in assessment from \$13.72 to \$14.05 per improvement square foot.

In response, the county board of review maintained the propriety of the \$76,055, or \$21.81 per square foot, improvement assessment for the subject in its “Notes on Appeal.”¹ To defend the equity of the \$84,999 total subject assessment, the county board of review offered four two-story, frame-and-masonry buildings on the same block as the subject as assessment benchmarks. The board of review’s selections all had four bathrooms, a full basement, air conditioning, a two-car garage, and 3,487 square feet in living area. These nearly identical properties only varied in building age from three to seven years and in improvement assessment from \$22.07 to \$24.51 per square foot.

Conclusion of Law

The taxpayer contends 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; 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 a property tax appeal is based on unequal treatment in the assessment, 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 consist of documentation for the year in question of not fewer 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 Property Tax Appeal Board (PTAB) finds the appellant did not submit this burden of proof.

By virtue of submitting purported comparables of unknown proximity to the subject and with improvements at least 35 years older (or 17 times older) than the subject, PTAB finds the appellant submitted no evidence readily comparable to the subject. Rather, the county board of review’s comparables comprise the best evidence of assessment equity because they are nearly identical to the subject, right down to the living square footage of 3,487. Because the subject’s \$21.81 per improvement square foot assessment is lower than each of the board of review comparables’ assessments, PTAB concludes the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction in the assessment is therefore not justified.

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.

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

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