



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

APPELLANT: William Kent  
DOCKET NO.: 22-49346.001-R-1  
PARCEL NO.: 04-17-111-028-0000

The parties of record before the Property Tax Appeal Board (PTAB) are William Kent, 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 A Reduction in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$16,723  
**IMPR.:** \$53,010  
**TOTAL:** \$69,733

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 3,534 square feet, two-story building of frame construction situated on a lot in Northbrook, Northfield Township, Cook County. The 15-year-old structure, a class 2-78 property per the Cook County Real Property Assessment Classification Ordinance, featured three bathrooms, one fireplace, central air conditioning, a full basement, and a three-car garage.

Arguing the \$60,276 improvement assessment is inequitable for the subject, the appellant requests the Property Tax Appeal Board (PTAB) lower the assessment rate to \$12.63 per improvement square foot. To substantiate this argument, the appellant selected five frame-and-masonry class 2-78 buildings in the subject's neighborhood as assessment benchmarks. The appellant's preferred comparators included air conditioning, a fireplace, a one- or two-car garage, two to four bathrooms,

and a full basement. Additionally, the properties had 45- to 53-year-old buildings; 3,468 to 3,712 square feet in living area; and \$12.31 to \$13.13 per improvement square foot in assessment.

The county board of review countered in its “Board of Review Notes on Appeal” that the subject improvement was correctly assessed at \$60,276, or \$17.06 per square foot.<sup>1</sup> But the county board of review submitted no evidence aside from details about the subject property to support its position that the \$76,999 total subject assessment is appropriate.

### **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 satisfied this burden of proof.

Because the county board of review submitted no properties for PTAB to consider as comparators to the subject for assessment equity, by default, the appellant submitted the comparables most similar to the subject specifically in comparables #2, #4, and #5. While these properties all at least tripled the subject improvement’s building age, they bore striking resemblances to the subject in terms of amenities such as air conditioning, full basement, fireplace, and construction type. Moreover, each of these properties included more living area than the subject, which mitigated disparities in bathroom count or garage size. These comparables establish an equitable assessment range between \$12.33 to \$13.13 per improvement square foot, which the subject improvement assessment of \$17.06 per living square foot exceeds. PTAB accordingly finds the appellant proved assessment inequity by clear and convincing evidence and a reduction in the assessment rate to \$15.00 per square foot (to account for the subject’s superiority relative to the chosen comparators) for a total assessment of \$69,733, is justified for the subject.

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<sup>1</sup> 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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