



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

APPELLANT: Kathleen Rush
DOCKET NO.: 22-49378.001-R-1
PARCEL NO.: 04-09-100-072-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Kathleen Rush, 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: \$21,216
IMPR.: \$84,227
TOTAL: \$105,443

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 4,452 square feet, two-story structure of frame and masonry construction on a 14,144 square feet lot in Northbrook, Northfield Township, Cook County constitutes the subject property. The 57-year-old building, a class 2-08 property Per the Cook County Real Property Assessment Classification Ordinance, included two bathrooms, a fireplace, central air conditioning, a two-car garage, and a full basement.

Contesting the \$84,227 subject improvement assessment for inequity, the appellant contends the assessment rate must be reduced to \$13.14 per improvement square foot to be on par with those of similar properties. To this end, the appellant provided information about five class 2-08 properties in the subject's neighborhood as potential comparators for assessment equity. The appellant's selections each featured air conditioning, at least one fireplace, and a full basement. Moreover, these properties had buildings between 28 and 39 years old; garages that could house between two

and four vehicles; improvement square footage between 4,356 and 4,579; and improvement assessments between \$12.84 and \$13.64 per square foot.

In response, the county board of review maintained that the subject improvement was correctly assessed at \$84,227 in its “Board of Review Notes on Appeal.” The county board of review asserted the amount equates to a \$41.92 per living square foot rate, but based that calculation on an improvement size of 2,009 square feet instead of 4,452 square feet. Because all other information in this record is consistent with a subject improvement size of 4,452 square feet, the Property Tax Appeal Board (PTAB) accepts \$18.92 as the improvement assessment rate for the subject.¹ In defense of the total subject assessment of \$105,443, the county board of review introduced into evidence four two-story properties within a quarter mile of the subject as assessment benchmarks. The board of review’s suggested comparables were all 56 or 57 years old and had air conditioning, at least one fireplace, at least a two-car garage, and a full or partial basement. The board of review’s selections further ranged between 2.5 and 4.5 bathrooms; 4,077 and 4,406 square feet in living area; and \$19.00 and \$20.09 per square foot in improvement assessment.

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 surmount this burden of proof.

In part because the appellant submitted purportedly comparable properties that were around 20 years newer than—and of unknown distance from—the subject improvement, PTAB finds the board of review submitted the best comparables in this record. Specifically, board of review comparables #1 and #4 best represent the subject because they deviate minimally from the subject’s bathroom count, living square footage, garage size, and air conditioning and fireplace conclusion. Absent three properties sufficiently similar to the property tending to show the

¹ Where the parties’ representations of the subject property’s characteristics deviate, PTAB accepts the appellant’s representation as credible.

subject was over-assessed, PTAB concludes the appellant did not meet the burden of proving assessment inequity by clear and convincing evidence and a reduction in the assessment is not justified in this case.

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

Kathleen Rush, 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