



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

APPELLANT: Nori Dowling
DOCKET NO.: 22-49720.001-R-1
PARCEL NO.: 10-07-307-033-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Nori Dowling, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$8,050
IMPR.: \$28,516
TOTAL: \$36,566

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) contesting 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 1,193 square feet, frame-and-masonry residence built on a 6,192 square feet parcel in Glenview, Niles Township, Cook County comprises the subject property. The 70-year-old building, a class 2-03 property per the Cook County Real Property Assessment Classification Ordinance, includes one bathroom, central air conditioning, a two-car garage, and a full basement.

Challenging the equity of the \$28,516 subject improvement assessment, the appellant requests the Property Tax Appeal Board (PTAB) decrease the assessment rate to \$16.78 per improvement square foot instead. In support of this argument, the appellant proposed four class 2-03 properties within .49 miles of the subject with improvement assessments between \$16.21 and \$18.12 per living square foot. These suggested comparables were of frame and masonry construction, 66 or 67 years in building age, and not equipped with air conditioning except for submission #2.

Additionally, the appellant's selections had between one to 2.5 bathrooms; 1,214 to 1,672 square feet in living area; and a slab foundation to a partial basement.

In its "Board of Review Notes on Appeal," the county board of review maintained that the subject improvement was correctly assessed at \$28,517, or \$23.90 per living square foot.¹ To bolster the position that the \$36,566 total assessment is equitable for the subject, the county board of review put forth three frame-and-masonry, multi-level properties within a quarter mile of the subject as assessment benchmarks. The board of review's suggested comparables all included two bathrooms, at least a 1.5-car garage, and a building over 74 years old. These properties further vary from a slab foundation to a full basement; 1,174 to 1,415 square feet in living area; and \$24.96 to \$26.04 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.

Of the parties' submissions, appellant comparable #2 and board of review comparables #1 and #2 best resemble the subject and therefore circumscribe the range of equitable assessments in this record. As the only appellant submission with air conditioning like the subject, appellant comparable #2 was superior to the subject by virtue of its larger living area and extra half bathroom, which were slightly mitigated by the comparable's smaller garage and basement. On the other hand, board of review comparables #1 and #2 each contained an extra bathroom and extra livable space relative to the subject, though board of review comparable #2 lacked the subject's air conditioning and substituted the subject's full basement for a partial basement. Given these comparables, a subject improvement between \$16.36 and \$26.04 per living square foot would be equitable for the subject. Because the subject's \$23.90 per improvement square foot assessment rate falls within this range, PTAB finds the appellant did not show assessment

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.

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

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