



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

APPELLANT: John Winzeler
DOCKET NO.: 22-49723.001-R-1
PARCEL NO.: 10-07-407-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are John Winzeler, 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: \$26,400
IMPR.: \$103,600
TOTAL: \$130,000

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 4,857 square feet, masonry dwelling situated on a 24,000 square feet parcel in Golf, Niles Township, Cook County comprises the subject property. The 62-year-old residence, a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance, features three bathrooms, two fireplaces, central air conditioning, a two-car garage, and a full basement.

Arguing the subject improvement was inequitably assessed at \$103,600, the appellant contends the assessment rate should be lowered to \$13.10 per improvement square foot instead. To support this position, the appellant offered details about five class 2-04, masonry properties as assessment benchmarks without specifying the properties' proximity to the subject. All of the appellant's preferred comparators included at least one fireplace, at least a two-car garage, central air conditioning, at least 2.5 bathrooms, and a full or partial basement. The appellant's

selections further ranged from 16 years to 64 years in building age; 4,656 to 5,315 square feet in living area; and \$10.01 to \$16.03 per improvement square foot in assessment.

The county board of review indicated the subject improvement was correctly assessed at \$103,600, or \$21.33 per living square foot. In defense of the \$130,000 total subject assessment, the county board of review put forth three class 2-04 properties in the subject's same subarea as equity comparables. The board of review's submissions all featured air conditioning, at least a two-car garage, at least one fireplace, and a full or partial basement. These properties were also between 13 and 67 years in building age; between 4,434 and 5,081 square feet in living space; and between \$21.65 and \$31.14 per improvement square foot in assessment. The appellant rebutted the county board of review's argument by highlighting differences between the board of review's selected comparables and the subject improvement.

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 unequal treatment in the assessment is the basis of a property tax appeal, 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 comprise 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.

To start, because the appellant only submitted purportedly similar comparables that were outside the subject's neighborhood and offered no further insight into the properties' relative proximity to the subject, PTAB finds the appellant failed to provide clear and convincing evidence that the subject was inequitably over-assessed relative to comparable properties. By default, the comparables more similar to the subject are board of review comparables #1 through #3, not only because they are near the subject, but also because they have similar living area, air conditioning inclusion, garage area, and fireplace count relative to the subject. Given that the subject's \$21.33 per square foot improvement assessment rate falls below the best comparables' improvement assessments of \$21.65, \$21.74, and \$31.14 per living square foot, PTAB finds a reduction in the subject assessment is 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

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