



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

APPELLANT: Todd Trawinski  
DOCKET NO.: 22-49747.001-R-1  
PARCEL NO.: 10-28-218-048-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Todd Trawinski, 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:** \$6,448  
**IMPR.:** \$48,510  
**TOTAL:** \$54,958

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**

The subject property consists of a 4,500 square feet, multi-level masonry building perched on a 4,960 square feet parcel in Skokie of Niles Township, Cook County. The 90-year-old structure, a class 2-11 property per the Cook County Real Property Assessment Classification Ordinance, contains three bathrooms and a full basement but no garage, fireplace, or air conditioning.

Challenging the \$54,958 subject improvement assessment for inequity, the appellant asserts the assessment should be lowered to \$8.28 per improvement square foot instead. To substantiate this argument, the appellant put forth three class 2-11 properties in the subject's neighborhood as evidence that the subject was not uniformly assessed. The appellant's suggested comparables each featured over 4,242 square feet in living area; a building under 66 years old; and masonry construction. These properties also ranged between three to six bathrooms, a slab foundation or a full basement, and \$5.58 to \$9.83 per improvement square foot in assessment.

The county board of review responded with its “Board of Review Notes on Appeal,” declaring the \$48,510, or \$10.78 per living square foot, improvement assessment equitable for the subject. In defense of the \$54,958 total subject assessment, the county board of review supplied information about four masonry properties within a quarter mile of the subject as assessment benchmarks. These selections had no air conditioning (except submission #4), a slab foundation or full basement, and up to 4,593 square feet in improvement size. The board of review’s preferred comparators also varied in building age between 64 and 93 years, in garage inclusion, and in improvement assessment between \$11.10 and \$12.84 per living square foot.

### **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 surmount this burden of proof.

Given their relative similarity to the subject property, appellant comparable #1 and board of review comparables #1 and #2 circumscribe the range of equitable assessments for the subject in this record. Though much newer than the subject improvement and with much more bathroom functionality, appellant comparable #1 anchors the low end of the equitable range because it has over 200 fewer square feet in living space and no basement relative to the subject. By contrast, board of review comparables #1 and #2 are superior to the subject in that they included at least a two-car garage each, more bathroom utility, and either more livable area or a newer building relative to the subject. The board of review comparables therefore occupy the top end of the equitable assessment range for the subject, which runs from \$5.58 to \$12.84 per improvement square foot. Because the subject’s \$10.78 per living square foot improvement assessment falls within this range, PTAB concludes the appellant did not demonstrate assessment inequity by the requisite clear and convincing evidence and therefore a reduction in the 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

AGENCY

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