



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

APPELLANT: Jill Gracia
DOCKET NO.: 22-49794.001-R-1
PARCEL NO.: 04-35-305-002-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jill Gracia, 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: \$16,456
IMPR.: \$81,089
TOTAL: \$97,545

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 2,990 square feet, two-story building on a 10,285 square feet parcel in Glenview, Northfield Township, Cook County. The 70-year-old home, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, contained three bathrooms, one fireplace, central air conditioning, an attached 1.5-car garage, and a full basement.

Contesting the equity of the \$81,544 subject improvement assessment, the appellant claims the assessment rate should be decreased to \$13.46 per improvement square foot to be on par with those of similar properties. As evidence of nonuniform assessment, the appellant selected five class 2-06 properties in the subject's neighborhood with improvement assessments from \$10.51 to \$14.95 per living square foot. These properties all had air conditioning, a full basement, and a garage that

could house at least one car. The appellant's preferred comparators also varied between 68 and 95 years in building age; 2,749 and 3,269 square feet in living area; and two to three bathrooms.

The county board of review responded in its "Board of Review Notes on Appeal" that the subject improvement was correctly assessed at \$81,544, or \$27.27 per living square foot. In defense of the \$98,000 total subject assessment, the county board of review put forth three two-story buildings within a quarter mile of the subject as assessment benchmarks. The board of review's submissions included air conditioning, a fireplace, a full or partial basement, and three or four bathrooms. These suggested comparables also ranged from 72 to 76 years in building age; from 2,424 to 2,834 in living square footage; and from \$27.12 to \$29.84 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 submit this burden of proof.

In this record, board of review comparable #2 and appellant comparables #2 and #4 most closely match the subject's attributes and therefore comprise the best evidence of assessment equity. Board of review comparable #2 lacked some of the subject's living space but mitigated the disparity with an extra bathroom. By contrast, appellant comparables #2 and #4 lacked one of the subject's bathrooms but compensated with more garage space, a newer building, and, in the case of comparable #4, extra livable area. Based on these properties, the subject improvement would be equitably assessed anywhere between \$13.17 to \$27.12 per living square foot. Because the subject improvement assessment of \$27.27 exceeds the top of this range, PTAB concludes the appellant demonstrated assessment inequity by clear and convincing evidence. PTAB accordingly finds a reduction in the improvement assessment rate to \$27.12 per living square foot is justified, and a total subject assessment of \$97,545 is the correct, equitable assessment for the subject.

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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