



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

APPELLANT: Chris Richards
DOCKET NO.: 22-50366.001-R-1
PARCEL NO.: 04-35-404-002-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Chris Richards, 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: \$30,560
IMPR.: \$129,402
TOTAL: \$159,962

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 4,404 square feet, two-story masonry structure on a 19,100 square feet lot in Glenview, Northfield Township, Cook County constitutes the subject property. The 16-year-old home, a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance, had five bathrooms, two fireplaces, central air conditioning, a three-car garage, and a full basement.

Arguing the \$129,402 improvement assessment is inequitably high for the subject, the appellant implores the Property Tax Appeal Board (PTAB) lower the assessment rate to \$23.52 per improvement square foot instead. To that end, the appellant proposed five class 2-08 properties in the subject's neighborhood as assessment benchmarks. The appellant's preferred comparators all included air conditioning, a full basement, a two-car garage, and at least three bathrooms. These properties further ranged from no fireplace to two fireplaces; one to 50 years in building age; 3,985

to 4,822 square feet in living area; and \$19.39 to \$24.63 per improvement square foot in assessment.

In its “Board of Review Notes on Appeal,” the county board of review maintained the equity of the \$129,402 subject improvement assessment, or \$29.38 per living square foot. As evidence of the uniformity of the \$159,962 total subject assessment, the county board of review introduced into evidence four two-story buildings within a quarter mile of the subject. The board of review’s selections all had air conditioning, a two- or three-car garage, a full basement, and one or two fireplaces. These suggested comparables varied in building age from 13 to 22 years; in living square footage from 4,303 to 4,405; and in assessment from \$29.38 to \$32.79 per improvement 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 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 submit this burden of proof.

Of the parties’ submissions, board of review comparables #2 and #4 and appellant comparable #1 bear the most resemblance to the subject improvement and therefore circumscribe the range of equitable assessments for the subject. In particular, board of review comparable #2 identically matches the attributes of the subject assessment except for a slight disparity in livable square footage. Likewise, board of review comparable #4 lacked some of the subject’s living and garage area as well as one bathroom, but otherwise aligned with the subject improvement’s characteristics. Finally, appellant comparable #2 featured a newer and larger improvement than the subject, which mitigated the comparable’s smaller garage and one fewer fireplace. Given this record, the subject improvement would be equitably assessed between \$19.39 and \$32.79 per living square foot. Because the subject’s \$29.38 per improvement square foot assessment does land within this range, PTAB finds the appellant did not prove assessment inequity by the requisite standard of proof and 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Chris Richards, 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