



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

APPELLANT: Robert Harris  
DOCKET NO.: 22-50382.001-R-1  
PARCEL NO.: 04-09-308-003-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Robert Harris, 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:** \$11,137  
**IMPR.:** \$69,862  
**TOTAL:** \$80,999

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 2,918 square feet, two-story masonry building situated on a 7,425 square feet lot in Northbrook, Northfield Township, Cook County. The 20-year-old home, a class 2-78 property per the Cook County Real Property Assessment Classification Ordinance, had two bathrooms, a fireplace, central air conditioning, a two-car garage, and a full basement.

Challenging the equity of the \$69,862 subject improvement assessment, the appellant requests the Property Tax Appeal Board (PTAB) decrease the assessment rate to \$12.19 per improvement square foot. To this end, the appellant provided information on four frame-and-masonry, class 2-78 buildings in the subject's neighborhood as assessment benchmarks. The appellant's suggested comparables all included air conditioning, a full basement, one fireplace, and at least two bathrooms. These properties ranged from 36 to 56 years in building age; 2,858 to 3,080 square feet in living area; and \$11.95 to \$12.39 per improvement square foot in assessment.

The county board of review responded in its “Notes on Appeal” that the subject improvement was appropriately assessed at \$69,862, or \$23.94 per living square foot.<sup>1</sup> In defense of the \$80,999 total subject assessment, the county board of review introduced into evidence four two-story masonry properties within a quarter mile of the subject as equity comparables. The board of review’s preferred comparators all featured air conditioning, a two-car garage, a fireplace, a full basement, and 2.5 or 3.5 bathrooms. These selections had buildings between 16 and 19 years old; living square footage between 2,458 and 3,026; and improvement assessment between \$24.20 and \$24.41 per 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 surmount this burden of proof.

First, PTAB notes that the appellant submitted properties that were older than the subject improvement by an average of about 30 years as purported comparables. By contrast, the county board of review’s selections all included buildings at least three years newer than the subject. As such, the board of review furnished the comparables most similar to the subject and that in turn comprise the best evidence of assessment equity in this record. Board of review comparables #1 through #3 in particular strongly resembled the subject improvement in terms of livable area, air conditioning presence, fireplace count, and garage and basement size. As the largest comparator with an extra bathroom relative to the subject, board of review comparable #2 bounds the high end of the equitable assessment range, which runs from \$24.20 to \$24.41 per improvement square foot based on this record. Because the subject’s \$23.94 per improvement square foot assessment falls below this range, PTAB accordingly finds the appellant did not prove

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<sup>1</sup> 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.

assessment 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

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