



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

APPELLANT: Joe Conlon
DOCKET NO.: 22-50390.001-R-1
PARCEL NO.: 04-35-322-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Joe Conlon, 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: \$20,052
IMPR.: \$100,947
TOTAL: \$120,999

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) 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 3,911 square feet, two-story masonry structure built on a 12,533 square feet parcel in Glenview, Northfield Township, Cook County constitutes the subject property. The 13-year-old home, a class 2-08 property per the Cook County Real Property Assessment Classification Ordinance, contained three bathrooms, three fireplaces, central air conditioning, a two-car garage, and a full basement.

Arguing the \$100,947 assessment is inequitably high for the subject improvement, the appellant requests the Property Tax Appeal Board (PTAB) lower the assessment to \$18.24 per improvement square foot. To show that the subject assessment is not on par with those of similar properties, the appellant volunteered five class 2-08 properties in the subject's neighborhood as assessment benchmarks. The appellant's preferred comparators all included air conditioning, one fireplace, and at least two full bathrooms. Moreover, these properties were between 22 and 57 years in

building age; a slab foundation and full basement space; 3,840 and 4,035 in living square footage; and \$17.44 and \$18.86 per improvement square foot in assessment.

The county board of review maintained in its “Notes on Appeal” that the subject improvement was fairly assessed at \$100,947, or \$25.81 per living square foot.¹ In defense of the \$120,999 total subject assessment, the county board of review put forth three two-story masonry buildings within a quarter mile of the subject as evidence of assessment equity (the board of review submitted the same property twice in selections #1 and #4). The county board of review’s selections featured air conditioning, at least one fireplace, and a three- or 3.5-car garage. These suggested comparables ranged from 16 to 22 years in building age; 3,828 to 4,449 square feet in living space; and \$25.95 and \$28.57 per improvement square foot in assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; 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 a property tax appeal is based on unequal treatment in the assessment, 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 consist of documentation for the year in question of not fewer than 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 overcome this burden of proof.

Because the appellant selected as comparators properties of unknown proximity to the subject that were substantially older than the subject improvement, the board of review’s submissions are most comparable to the subject and therefore represent the best evidence of assessment equity in this record. Board of review comparable #1 was superior the subject because it is the nearest in improvement area but adds an extra bathroom and larger garage. Board of review comparable #3 also compared favorably to the subject in that it had notably more living space and a larger garage, though it lacked one of the subject’s fireplaces. Meanwhile, board of review comparable #2 identically matched the subject’s bathroom and traded some of the subject’s basement area for a larger garage. Given that the \$25.81 per square foot subject improvement assessment is less than the lowest improvement assessment rate of the comparables (\$25.95 per

¹ 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.

square foot), PTAB finds the appellant did not show by clear and convincing evidence an equitable reduction in the subject assessment is 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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