



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

APPELLANT: Joseph Auer  
DOCKET NO.: 22-50499.001-R-1  
PARCEL NO.: 04-25-117-012-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Joseph Auer, 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:** \$10,080  
**IMPR.:** \$76,502  
**TOTAL:** \$86,582

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 3,177 square feet, two-story masonry structure on a 10,080 square feet parcel in Glenview, Northfield Township, Cook County comprises the subject property. The 62-year-old building, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, contained three bathrooms, two fireplaces, central air conditioning, a two-car garage, and a partial basement.

Contesting the equity of the \$76,502 improvement assessment for the subject, the appellant contends the assessment must be decreased to \$16.22 per improvement square foot to remain on par with those of similar properties. To this end, the appellant placed into evidence five class 2-06 properties in the subject's neighborhood as comparators for assessment equity. These suggested comparables had air conditioning, one or two fireplaces, a full basement, and a two-car garage. Additionally, the appellant's selections ranged between 71 and 161 years in building age; 3,060

and 3,227 in living square footage; and \$11.90 and \$18.18 per square foot in improvement assessment.

In response, the board of review countered that the subject improvement assessment of \$76,502, or \$24.08 per living square foot, was equitable in its “Board of Review Notes on Appeal.” The county board of review defended the \$86,582 total subject assessment with four two-story properties in the subject’s subarea to show that the subject was uniformly assessed. The board of review’s preferred comparators all featured air conditioning, a full or partial basement, and at least one fireplace. These properties were also between 63 and 75 years in building age; 2,497 and 3,797 square feet in living area; and \$25.26 and \$30.79 per living square foot in improvement 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 meet this burden of proof.

First, PTAB observes that the appellant selected properties that were substantially older than, and of unknown distance from, the subject improvement. On the other hand, the county board of review put forth improvements that deviated widely from the subject in size. Given this record, board of review comparables #3 and #4 and appellant comparable #1 best represent the subject improvement. Board of review comparable #3 outshone the subject in that it had an extra half bathroom and more living and garage area, though the comparable had a smaller basement. Meanwhile, both board of review comparable #4 and appellant comparable #1 contained less improvement square footage than the subject, and lacked the subject’s fireplace capacity and bathroom utility, respectively. These comparables create an equitable assessment range for the subject between \$11.90 and \$26.06 per improvement square foot. Because the subject’s \$24.08 per improvement square foot assessment lands inside this range, PTAB concludes the subject was not inequitably assessed and a reduction commensurate with the appellant’s request 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

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