



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

APPELLANT: Sudeep Haldar  
DOCKET NO.: 22-50899.001-R-1  
PARCEL NO.: 04-20-303-042-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Sudeep Haldar, 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:** \$17,897  
**IMPR.:** \$47,102  
**TOTAL:** \$64,999

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 3,068 square feet, two-story masonry building perched on an 11,186 square feet lot in Glenview, Northfield Township, Cook County constitutes the subject property. The 36-year-old residence, a class 2-78 property per the Cook County Real Property Assessment Classification Ordinance, featured two bathrooms, air conditioning, two fireplaces, a two-car garage, and a full basement.

Arguing the \$47,102 assessment is inequitably high for the subject improvement, the appellant implores the Property Tax Appeal Board (PTAB) reduce the assessment to \$11.07 per improvement square foot instead. To show that the subject assessment is not on par with those of similar properties, the appellant nominated five class 2-78 buildings in the subject's neighborhood as assessment benchmarks. The appellant's preferred comparators each had one or two fireplaces, a two-car garage (except submission #3, which had no garage), a full basement, and two

bathrooms. The properties further ranged between 28 and 59 years in building age; 2,817 and 3,280 in living square footage; and \$9.93 and \$12.44 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 \$47,102, or \$15.35 per living square foot.<sup>1</sup> In defense of the \$64,999 total subject assessment, the county board of review selected three two-story masonry buildings on the subject’s block as evidence of assessment equity. (The board of review put forth the same property as both comparable #3 and #4.) The county board of review’s submissions featured air conditioning, a full or partial basement, a two or 2.5-car garage, and 2.5 or three bathrooms. These suggested comparables were 38 or 39 years in building age; 2,885 to 3,629 square feet in living area; and \$15.56 to \$19.34 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 submit this burden of proof.

In this record, board of review comparables #1 and #2 and appellant comparable #4 most closely match the subject improvement’s characteristics and therefore constitute the best evidence of assessment equity. Board of review comparable #2 lacked one of the subject’s fireplaces and some basement space, but mitigated the disparities with a larger improvement. By contrast, board of review comparable #2 and appellant comparable #4 contained less living square footage than the subject, and both had only one fireplace to the subject improvement’s two, though board of review comparable #1 ameliorated its inferiority with more bathroom functionality. Based on these comparables, the subject improvement would be equitably assessed anywhere between \$11.56 and \$19.34 per square foot. Because the subject’s \$15.35 per improvement square foot

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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 lands inside this range, PTAB finds the appellant did not prove 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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