



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

APPELLANT: Richard Paulson
DOCKET NO.: 22-51310.001-R-1
PARCEL NO.: 04-36-400-043-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Richard Paulson, 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: \$59,634
IMPR.: \$68,366
TOTAL: \$128,000

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

The subject property consists of a 2,973 square feet masonry building situated on a 59,634 square feet lot in Glenview, Northfield Township, Cook County. The 66-year-old home, a class 2-78 property per the Cook County Real Property Assessment Classification Ordinance, contained three bathrooms, a full basement, a fireplace, central air conditioning, and an attached 2.5-car garage.

Contesting the \$68,366 subject improvement assessment as inequitable, the appellant argues the assessment rate should be reduced to \$17.52 per improvement square foot instead. To show that the subject assessment is not on par with those of similar properties, the appellant proposed five class 2-78 properties in the subject's neighborhood as assessment benchmarks. These suggested comparators each had two bathrooms, at least one fireplace, a two-car garage, and, except for submission #4, air conditioning. The appellant's selections also ranged between 22 and 56 years

in building age; 2,790 and 3,172 in living square footage; and \$17.16 and \$19.50 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$68,366, or \$23.00 per living square foot in its “Board of Review Notes on Appeal.” In defense of the \$128,000 total subject assessment, the county board of review offered information about four buildings in the subject’s subarea with improvement assessments from \$23.51 to \$24.19 per square foot. The board of review’s preferred comparables all featured at least one fireplace, a garage that could house at least two cars, and a full or partial basement. These properties ranged from 66 to 78 years in building age; 2,724 to 4,728 square feet in improvement area; and no air conditioning for property #3 to air conditioning for the remaining comparables.

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 satisfy this burden of proof.

In this record, board of review comparables #2 and #4 and appellant comparables #3 and #5 are most similar to the subject and therefore provide the best evidence of assessment equity.¹ Board of review comparable #2 had less living and garage space than the subject, which it partially offset with an extra fireplace and a full basement. By contrast, board of review comparable #4 contained more livable area than the subject as well as an extra fireplace, a partial basement, and an upgrade of the subject’s half bathroom to a full bathroom, placing this comparable at the top end of the range. While appellant comparables #3 and #5 were likewise larger and newer than the subject improvement, they both had smaller garages and one fewer bathroom than the subject. Given these comparables, the subject would be equitably assessed anywhere between \$17.52 and \$23.83 per improvement square foot. Because the subject’s \$23.00 per living square foot improvement

¹ PTAB notes discrepancies between the appellant’s description of the subject and the board of review’s description. Upon reviewing all of the evidence, PTAB considers these discrepancies immaterial to the outcome.

assessment falls inside this range, PTAB finds the appellant did not produce the requisite evidence to justify a reduction in the subject assessment.

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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