



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

APPELLANT: John Deweerd  
DOCKET NO.: 22-51815.001-R-1  
PARCEL NO.: 04-34-413-060-0000

The parties of record before the Property Tax Appeal Board (PTAB) are John Deweerd, 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:** \$16,337  
**IMPR.:** \$131,662  
**TOTAL:** \$147,999

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 3,789 square feet, two-story frame structure built on a 10,211 square feet parcel in Glenview, Northfield Township, Cook County constitutes the subject property. The two-year-old, class 2-78 residence per the Cook County Real Property Assessment Classification Ordinance, contained four bathrooms, central air conditioning, a two-car garage, a fireplace, and a full basement.

Arguing the \$131,662 assessment is inequitably high for the subject improvement, the appellant requests the Property Tax Appeal Board (PTAB) lower the assessment to \$18.16 per improvement square foot to be in line with those of similar properties. In support of this argument, the appellant volunteered five class 2-78 structures in the subject's neighborhood as assessment benchmarks. The appellant's preferred comparators all included air conditioning, one or two fireplaces, a two- or three-car garage, and a full basement. Moreover, these properties were between one and 58

years in building age; 3,499 and 3,760 in living square footage; and \$16.10 and \$18.75 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 \$131,662, or \$34.75 per living square foot.<sup>1</sup> In defense of the \$147,999 total subject assessment, the county board of review put forth three two-story frame buildings within a quarter mile of the subject as equity comparables. The board of review’s selections featured air conditioning, one or two fireplaces, 3.5 or 4.5 bathrooms, and a two-car garage. These suggested comparators ranged from two to seven years in building age; 3,199 to 3,688 square feet in living area; and \$35.25 to \$36.21 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 surpass this burden of proof.

In this record, board of review comparable #1 and appellant comparables #2 and #5 are most like the subject property and therefore comprise the best evidence of assessment equity for the subject.<sup>2</sup> Board of review comparable #1 lacked one of the subject’s bathrooms and some of its living space, but was similar to the property in age and location. Appellant comparable #2 also closely matched the subject in attributes except that it lacked some of the subject improvement’s livable area. Finally, though appellant comparable #5 was 26 years, or 27 times, older than the subject improvement, it was the closest in improvement size to the subject and slightly compensated for the older building and lesser bathroom functionality with a larger garage and extra fireplace. Based on these properties, the subject improvement would be equitably assessed between \$16.71 and \$35.25 per square foot. Because the \$34.75 per improvement square foot subject assessment falls

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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.

<sup>2</sup> 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.

within this range, PTAB concludes the appellant did not prove assessment inequity by the requisite standard 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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