



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

APPELLANT: Christopher McCarthy
DOCKET NO.: 22-51843.001-R-1
PARCEL NO.: 04-32-209-016-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Christopher McCarthy, 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: \$8,554
IMPR.: \$66,446
TOTAL: \$75,000

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 3,056 square feet, two-story frame structure on a 6,110 square feet parcel in Glenview, Northfield Township, Cook County. The four-year-old home, a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance, contained three bathrooms, one fireplace, central air conditioning, a fireplace, a two-car garage, and a full basement.

Contesting the equity of the \$66,446 subject improvement assessment, the appellant argues the assessment rate should be decreased to \$15.52 per improvement square foot to be on par with those of similar properties. As evidence of nonuniform assessment, the appellant volunteered five class 2-78 properties in the subject's neighborhood with improvement assessments from \$15.20 to \$15.64 per living square foot. These properties all had air conditioning (except submission #5), a full basement or slab foundation, and a 1.5- to two-car garage. The appellant's preferred

comparators also varied between 41 and 47 years in building age; 2,968 and 3,134 square feet in living area; and two to three bathrooms.

The county board of review responded in its “Board of Review Notes on Appeal” that the subject improvement was correctly assessed at \$66,446, or \$21.74 per living square foot. In defense of the \$75,000 total subject assessment, the county board of review introduced into evidence four two-story frame structures on the subject’s block as assessment benchmarks. The board of review’s submissions included air conditioning, a fireplace, a full basement, and three bathrooms. These suggested comparables also ranged from two to three years in building age; from 2,733 to 3,056 square feet in living area; and from \$22.83 to \$25.07 per improvement square foot in 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 strength 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 submit this burden of proof.

PTAB first observes that the appellant submitted properties of unknown distance from, and at least ten times as old as, the subject improvement. Given the wide disparities between the subject’s attributes and those of the appellant’s evidence, the county board of review submitted the properties most similar to the subject improvement in this record. Board of review comparables #2 through #4 were identical to each other and to the subject improvement (except in building age), save for 323 square feet of missing improvement area. Even more compelling, board of review comparable #1 exactly matched the subject improvement’s characteristics. These properties generate an equitable assessment range for the subject improvement between \$22.83 and \$25.07 per living square foot. Because the \$21.74 per improvement square foot assessment falls below this equitable range, PTAB concludes the appellant did not supply enough evidence to clear the burden of proof and an equitable 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christopher McCarthy, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602