



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

APPELLANT: Debra Fahey
DOCKET NO.: 22-52357.001-R-1
PARCEL NO.: 04-22-306-025-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Debra Fahey, 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: \$10,000
IMPR.: \$46,000
TOTAL: \$56,000

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 2,324 square feet frame structure on a 2,622 square feet parcel in Glenview, Northfield Township, Cook County. The 19-year-old, class 2-95 property per the Cook County Real Property Assessment Classification Ordinance, contained two bathrooms, a full basement, a fireplace, central air conditioning, and a two-car garage.

Contesting the \$46,000 subject improvement assessment as inequitable, the appellant contends the assessment rate should be reduced to \$14.37 per improvement square foot instead. To show the subject assessment is not on par with those of similar properties, the appellant proposed five class 2-95 properties in the subject's neighborhood as assessment benchmarks. These suggested comparators each had air conditioning, a two-car garage, a fireplace, and a full basement. The appellant's selections had a building between 22 and 44 years of age; living area between 2,179 and 2,555 square feet; and assessments between \$13.89 and \$14.86 per improvement square foot.

The board of review responded that the subject improvement was fairly assessed at \$46,000, or \$19.79 per living square foot in its “Board of Review Notes on Appeal.” In defense of the \$56,000 total subject assessment, the county board of review volunteered as equity indicators four buildings in the subject’s neighborhood with improvement assessments from \$20.10 to \$22.78 per square foot. The board of review’s preferred comparables all featured air conditioning, a fireplace, a two-car garage, and 2.5 bathrooms. These improvements were 22 or 23 years old and 2,189 to 2,414 square feet in living area.

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 surmount this burden of proof.

Of the parties’ proposed comparators, board of review comparables #1, #2, and #4 and appellant comparable #3 were closest in both age and improvement size to the subject. Board of review comparable #1 matched the subject improvement’s features except that it included less living space. Meanwhile, board of review comparables #2 and #4, which are nearly identical to each other, included more livable area than the subject, which was partially offset by their slab foundation instead of a basement. As the only appellant submission within 10 years of the subject improvement’s age, appellant comparable #3 was only slightly inferior to the subject because it lacked some of the subject’s improvement size. Given these properties, a subject improvement assessment between \$14.37 and \$22.37 per living square foot would be equitable. Because the \$19.79 per improvement square foot subject assessment falls within this set of equitable assessments, PTAB finds the appellant did not prove nonuniform assessment by clear and convincing evidence and an equitable reduction 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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