



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

APPELLANT: John Heitman
DOCKET NO.: 22-52461.001-R-1
PARCEL NO.: 04-23-304-036-0000

The parties of record before the Property Tax Appeal Board (PTAB) are John Heitman, 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: \$9,001
IMPR.: \$56,000
TOTAL: \$65,001

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 2,576 square feet, two-story building of frame and masonry construction on a 3,967 square feet parcel in Glenview, Northfield Township, Cook County comprises the subject property. The 21-year-old structure, a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance, had two bathrooms, central air conditioning, a fireplace, a two-car garage, and a full basement.

Contesting the equity of the \$56,000 improvement assessment for the subject, the appellant argues the Property Tax Appeal Board (PTAB) must decrease the assessment to \$14.96 per improvement square foot to remain on par with similar properties.¹ To this end, the appellant placed into evidence five class 2-95 masonry properties in the subject's neighborhood as comparators for

¹ PTAB notes that the appellant indicated the requested rate was \$14.93 per square foot, but that value reflects an arithmetic error. PTAB accordingly accepts the \$14.96 rate as the appellant's requested reduction.

assessment equity. These suggested comparables all included two bathrooms, a two-car garage, a fireplace, and a full basement. The appellant's submissions were between 30 and 44 years in building age; 2,555 and 2,662 square feet in living area; and \$13.89 and \$15.69 per improvement square foot in assessment.

In its "Notes on Appeal," the board of review countered that the subject improvement assessment of \$56,000, or \$21.74 per living square foot, was equitable."² The county board of review entered into evidence 20 two-story structures in the subject's neighborhood to defend the \$65,001 total subject assessment. The board of review's preferred comparators included amenities and features that spanned a wide gamut of values. For instance, some properties included only a slab foundation, while others had a full basement. The board of review's submissions varied from \$21.74 to \$25.89 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 degree 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.

Upon reviewing the parties' submissions, PTAB notes that the appellant submitted properties that were older than the subject by an average of 15 years, which constitutes nearly 75% of the subject improvement's age. Moreover, the appellant did not provide specific location information on the purported comparables, limiting PTAB's ability to gauge proximity to the subject improvement. In stark contrast, the board of review supplied six properties that were virtually identical to the subject, all the way down to the \$21.74 per living square foot improvement assessment. Because the record overwhelmingly indicates that the subject was uniformly assessed relative to similar (or identical, as the case may be) properties, PTAB finds the appellant fell short of demonstrating that a reduction in the assessment is justified.

² 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.

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

John Heitman, 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