



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

APPELLANT: Raymond Lee
DOCKET NO.: 22-52909.001-R-1
PARCEL NO.: 04-07-200-041-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Raymond Lee, 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: \$14,355
IMPR.: \$49,463
TOTAL: \$63,818

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 3,416 square feet, two-story building of frame and masonry construction on a 9,570 square feet lot in Northbrook, Northfield Township, Cook County. The 40-year-old home, a class 2-78 property per the Cook County Real Property Assessment Classification Ordinance, included two bathrooms, one fireplace, central air conditioning, a full basement, and a two-car garage.

Contesting the \$49,463 subject improvement assessment as inequitable, the appellant requests the Property Tax Appeal Board (PTAB) lower the assessment rate to \$10.30 per improvement square foot instead. To show that the subject assessment is not on par with those of similar properties, the appellant introduced into evidence five class 2-78 properties with unknown proximity to the subject. These suggested comparators all featured air conditioning, a full basement, one or two fireplaces, a two-or three-car garage, and two or three bathrooms. The appellant's selections also

ranged between 27 and 51 years in building age; 3,131 and 3,567 square feet in living area; and \$9.21 and \$10.67 per improvement square foot in assessment.

The county board of review responded that the subject improvement was fairly assessed at \$49,463, or \$14.48 per living square foot in its “Notes on Appeal.”¹ In defense of the \$63,818 total subject assessment, the county board of review volunteered four two-story, frame-and-masonry buildings within a quarter mile of the subject as assessment benchmarks. The board of review’s preferred comparables all featured air conditioning, a full or partial basement, one fireplace, and a two-car garage. These properties had buildings between 31 and 51 years old; improvement square footage between 3,094 and 3,502; and improvement assessments between \$14.75 and \$16.09 per living square foot.

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 submit this burden of proof.

In this record, board of review comparables #3 and #4 and appellant comparable #3 most resemble the subject property and therefore constitute the best evidence of assessment equity. Board of review comparables #3 and #4 each contained more living space than the subject, and while board of review comparable #4 had a smaller basement than the subject, it included one extra half bathroom. Likewise, appellant comparable #3 featured slightly more living and garage space. Given these properties, the subject improvement would be equitably assessed anywhere from \$10.30 to \$15.14 per living square foot. Because the \$14.48 subject improvement assessment does indeed fall inside this equitable range, PTAB finds the appellant did not supply sufficiently clear and convincing evidence to prove nonuniform assessment or to justify an equitable reduction.

¹ 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

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