



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

APPELLANT: Deborah DeSalvo  
DOCKET NO.: 22-53062.001-R-1  
PARCEL NO.: 04-08-417-031-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Deborah DeSalvo, 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 **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$18,286  
**IMPR.:** \$27,804  
**TOTAL:** \$46,090

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) contesting 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 2,643 square feet, two-story frame structure perched on a 12,191 square feet lot in Northbrook, Northfield Township, Cook County constitutes the subject property. The 53-year-old, class 2-78 dwelling contained central air conditioning, a fireplace, an attached 2.5-car garage, and a full basement.

Challenging the \$40,713 subject improvement assessment for inequity, the appellant requests the Property Tax Appeal Board (PTAB) lower the assessment rate to \$10.51 per improvement square foot. To show the subject improvement is not uniformly assessed, the appellant chose five class 2-78 properties in the subject's neighborhood with assessments between \$10.42 and \$10.54 per improvement square foot as equity comparators. The appellant's nominees all had two bathrooms; a two- or three-car garage, and a full basement. These suggested comparators ranged from 33 to 59 years in building age and from 2,473 to 3,473 square feet in living area.

The county board of review responded that the subject improvement was properly assessed at \$40,713, or \$15.40 per square foot, in its “Board of Review Notes on Appeal.”<sup>1</sup> To fortify the \$58,999 total subject assessment, the county board of review put forth three two-story, frame structures on the subject’s block as assessment benchmarks. The board of review’s preferred comparators each featured one fireplace, a two-car garage, and 2.5 bathrooms. These properties had 52- or 54-year-old buildings; living square footage from 2,152 to 2,380; and assessment from \$16.74 to \$19.09 per improvement square foot.

### **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 unequal treatment in the assessment is the basis of a property tax appeal, 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 the conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should be comprised 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.

In this record, the board of review selected properties that were smaller than the subject improvement by at least 263 square feet, or lacking nearly 10% of the subject’s living space.<sup>2</sup> Given the degree of dissimilarity to the subject’s size, none of the board of review’s comparables are suitable for determining assessment uniformity. Rather, appellant comparables #3 through #5 constitute the best evidence of assessment equity for the subject. Appellant comparable #3 anchors the low end of the equitable range because it had no fireplaces and less living area relative to the subject improvement. Appellant comparables #4 and #5, by contrast, each featured more livable area than the subject, and appellant comparable #4 had a larger garage. These comparables establish an equitable range of assessments for the subject between \$10.51 and \$10.54 per improvement square foot. Because the subject’s \$15.40 per living square foot improvement assessment exceeds the high end of this range, PTAB finds the appellant proved assessment nonuniformity by clear and convincing evidence. Accordingly, a reduction in the

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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. After holistically considering the evidence, PTAB considers these discrepancies immaterial to the outcome.

improvement assessment rate to \$10.52 per living square foot for a total assessment of \$46,090 is 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

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