



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

APPELLANT: Manoj Patel
DOCKET NO.: 22-53113.001-R-1
PARCEL NO.: 04-23-104-046-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Manoj Patel, 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: \$10,125
IMPR.: \$70,216
TOTAL: \$80,341

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 3,773 square feet, two-story frame structure built on a 4,050 square feet lot in Glenview, Northfield Township, Cook County. The 15-year-old, class 2-78 property contained three bathrooms, a fireplace, central air conditioning, a full basement, and a two-car garage.

Contesting the equity of the \$70,216 subject improvement assessment, the appellant contends the rate should be lowered to \$11.45 per improvement square foot to remain on par with those of similar properties. To this end, the appellant placed into evidence five class 2-78 properties in the subject's neighborhood with improvement assessments between \$9.91 and \$11.62 per living square foot. The appellant's suggested comparables featured air conditioning, a fireplace, a two- or 2.5-car garage, and a full basement. These potential comparators also varied from one to 46 years in building age and from 3,480 to 3,690 square feet in improvement size.

The board of review countered that the subject improvement assessment of \$70,216, or \$18.61 per living square foot, was equitable in its “Board of Review Notes on Appeal.” In defense of the \$80,341 total subject assessment, the county board of review nominated four two-story frame structures on the subject’s block as assessment benchmarks. The board of review’s preferred comparators all featured air conditioning, a full basement, one fireplace, and 3.5 bathrooms. These properties were also 18 years in building age; 3,773 square feet in living area; and between \$19.09 and \$19.58 per living square foot in improvement 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 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 a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise 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 fell short of surmounting this burden of proof.

In this record, the board of review submitted properties that were identical to each other and to the subject improvement in every respect except for improvement assessment.¹ In stark contrast, the appellant submitted properties that differed in improvement and garage size. Even more compelling is the lack of proximity information for the appellant’s submissions and the age of most of the appellant’s comparables, three of which were at least three times the age of the subject improvement. Because the indistinguishable board of review comparables all exceeded the subject’s \$18.61 improvement assessment, the evidence overwhelmingly demonstrates the subject was fairly assessed and an assessment reduction is accordingly not justified.

¹ PTAB notes discrepancies between the appellant’s description of the subject and the board of review’s description. After holistically evaluating the evidence, PTAB considers these discrepancies immaterial to the outcome.

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

Manoj Patel, 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