



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

APPELLANT: Craig Morse  
DOCKET NO.: 22-53114.001-R-1  
PARCEL NO.: 04-28-406-043-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Craig Morse, 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:** \$10,582  
**IMPR.:** \$103,632  
**TOTAL:** \$114,214

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 4,080 square feet, two-story building of frame and masonry construction situated on a 9,620 square feet lot in Glenview, Northfield Township, Cook County constitutes the subject property. The 15-year-old, class 2-08 residence per the Cook County Real Property Assessment Classification Ordinance contained central air conditioning, a two-car garage, a fireplace, and a full basement.

Arguing the \$103,632 assessment is inequitably high for the subject improvement, the appellant contends the assessment must be lowered to \$18.48 per improvement square foot to be in line with those of similar properties. To bolster this argument, the appellant nominated five class 2-08 structures in the subject's neighborhood as assessment benchmarks. The appellant's preferred comparators all included air conditioning, at least one fireplace, a full basement, and two or three full bathrooms. Moreover, these properties were between 15 and 27 years in building age; 4,048

and 4,277 in living square footage; and \$17.76 and \$18.81 per improvement square foot in assessment.

The county board of review maintained in its “Notes on Appeal” that the subject improvement was fairly assessed at \$103,632, or \$25.40 per living square foot. In defense of the \$114,214 total subject assessment, the county board of review nominated four properties in the subject’s neighborhood as equity comparables. The county board of review’s selections featured air conditioning, one or two fireplaces, and a 2.5 or three-car garage. These suggested comparators ranged from seven to 19 years in building age; 4,020 to 4,286 square feet in living area; and \$26.03 to \$26.94 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 fell short of summing this burden of proof.

As the properties most similar to the subject improvement, board of review comparables #1 and #4 and appellant comparable #3 constitute the best evidence of assessment equity in this record.<sup>1</sup> Board of review comparable #1 identically matched the subject in nearly all characteristics except building age and a slightly larger garage than the subject’s. Meanwhile, board of review comparable #4 contained marginally less livable area than the subject improvement, but mitigated that disparity by substituting the subject’s half bathroom for a full bathroom and the inclusion of a larger garage. Finally, appellant comparable #3 anchors the low end of the equitable range because it contained less living space and bathroom functionality as well as an older building. These comparators establish an improvement assessment range of \$18.48 to \$26.94 per living square foot, into which the subject improvement assessment of \$25.40 falls. As such, PTAB concludes the appellant did not prove by clear and convincing evidence that the subject was inequitably assessed or that a reduction in the assessment is justified.

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<sup>1</sup> PTAB notes discrepancies between the appellant’s description of the subject and the board of review’s description. Upon reviewing all of 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

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