



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

APPELLANT: Ralph Robbins
DOCKET NO.: 22-53154.001-R-1
PARCEL NO.: 04-35-202-036-0000

The parties of record before the Property Tax Appeal Board are Ralph Robbins, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$32,684
IMPR.: \$81,316
TOTAL: \$114,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review 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 is improved with a 2-story dwelling of masonry exterior construction containing 3,485 square feet of living area. The dwelling is approximately 20 years old. Features of the home include a full basement with finished area,¹ 3½ bathrooms, central air conditioning, a fireplace, and a 2-car garage. The property has a 16,342 square foot site located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparables located within the subject's same assessment neighborhood and within 0.96 of a mile from the subject

¹ The board of review disclosed the subject has a full basement finished with a formal recreation room, which was unrefuted by the appellant.

property. The comparables consist of class 2-78, 2-story dwellings of masonry exterior construction that range in size from 3,197 to 3,319 square feet of living area. The dwellings are 13 to 38 years old. Each comparable has a full basement with "0" reported for the finished basement area, 2½ or 3½ bathrooms, central air conditioning, 1 or 2 fireplaces and a 2-car garage. The comparables have improvement assessments that range from \$66,086 to \$74,064 or from \$20.29 to \$22.32 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$75,659 or \$21.71 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$114,000. The subject property has an improvement assessment of \$81,316 or \$23.33 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood and the same block as the subject property. The comparables consist of class 2-78, 2-story dwellings of frame exterior construction that range in size from 2,962 to 3,182 square feet of living area. The dwellings are each 10 years old. Each comparable has a full basement with finished area, 2½ bathrooms, central air conditioning, a fireplace and a 2-car garage. The comparables have improvement assessments that range from \$72,638 to \$80,632 or from \$24.52 to \$25.34 per square foot of living area.

In written rebuttal, the appellant compared the different construction types between the subject property and the board of review comparables #1 and #4.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and board of review comparable #2 which are less similar to the subject in age or dwelling size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties remaining comparables. These comparables are relatively similar to the subject in location, age, dwelling size and most features, but still require adjustments for varying degrees of similarity to the subject in features, such as fewer bathroom count and/or lack of basement finish. These six comparables have improvement assessments that range from \$70,909 to \$80,632 or from \$22.07 to \$25.34 per square foot of living area. The subject's improvement assessment of \$81,316 or \$23.33 per square foot of living area falls slightly above the range established by the best comparables in the

record on an overall basis but within the range on a per-square-foot basis which is logical given the subject's larger dwelling size. After considering the economies of scale and adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: _____

October 21, 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

Ralph Robbins, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602