



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

APPELLANT: Steven Merdinger
DOCKET NO.: 22-53197.001-R-1
PARCEL NO.: 04-25-104-008-0000

The parties of record before the Property Tax Appeal Board are Steven Merdinger, 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 **A Reduction** 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: \$27,978
IMPR.: \$69,658
TOTAL: \$97,636

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 consists of a 2-story dwelling of frame and masonry exterior construction with 3,885 square feet of living area. The home is approximately 86 years old. Features include a partial basement, two full bathrooms, one half bathroom, central air conditioning, and a 2-car garage. The property has a 27,978 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables that are located within the subject's assessment neighborhood code and from 0.17 of a mile to 1.96 miles from the subject property. The comparables are improved with 2-story, class 2-06 dwellings of frame and masonry exterior construction ranging in size from 3,248 to

4,278 square feet of living area. The homes range in age from 63 to 86 years old. Seven comparables each have a full or partial basement and one comparable has a slab foundation. Each comparable has from three to five full bathrooms with five of these also having one or two half bathrooms, central air conditioning and from a 1-car to a 2.5-car garage. Seven comparables each have from one to three fireplaces. The comparables have improvement assessments ranging from \$56,636 to \$80,344 or from \$14.47 to \$20.43 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$69,658 or .

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,000. The subject property has an improvement assessment of \$87,022 or \$22.40 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,733 to 4,356 square feet of living area. The homes range in age from 71 to 100 years old. The comparables each have a full or partial basement, three of which have finished area. Each comparable has from two to four full bathrooms, one half bathroom, central air conditioning, one or two fireplaces, and from a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$89,775 to \$105,372 or from \$23.84 to \$25.54 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In written rebuttal, the appellant pointed out differences in exterior construction type between the subject property and board of review comparables #1 and #2.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted twelve suggested comparables for the Board's consideration. The board gives less weight to the appellant's comparables #1, #2, #3, #5, #7, and #8 as well as the board of review comparables #1 and #4 which differ substantially from the subject in location, age, and/or dwelling size. Further, the appellant's comparable #3 lacks a basement foundation, which the subject features.

The Board finds the best evidence of assessment equity to be the appellants' comparables #4 and #6 which are reported to lack basement finish, like the subject, and are overall more similar to the subject in design/class, age, and dwelling size with varying degrees of similarity in bathroom count and other features. The two best comparables have improvement assessments of \$69,848

and \$70,319 or \$18.03 and \$19.45 per square foot of living area, respectively. The subject's improvement assessment of \$87,022 or \$22.40 per square foot of living area falls above the two best comparables in this record and appears excessive. Based on this record and after considering the necessary adjustments to the two best comparables for differences from the subject, the Board finds the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant's request, 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: _____

September 16, 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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