FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Patricia Gartz
DOCKET NO.: 22-54383.001-R-1 through 22-54383.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Patricia Gartz, 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, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-54383.001-R-1	04-09-209-019-0000	16,993	47,003	$63,996
22-54383.002-R-1	04-09-209-025-0000	7,148	47,003	$54,151

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 two parcels which are improved with a 2-story dwelling of frame exterior construction with 4,313 square feet of living area.[1] The home is approximately 17 years old. Features include a full basement, central air conditioning, three fireplaces, and a 2-car garage. The property has 15,089 total square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.[2]

[1] The Board finds the best evidence of the subject's size to be the evidence presented by the board of review which was unrefuted by the appellant.
[2] The Board finds the parties disagree as to the subject's classification code with the appellant reporting it to be a class 2-78 property and the board of review reporting it to be a class 2-08 residence. The Board finds the property to be a class 2-08 residence, as this was unrefuted by the appellant.

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, including property characteristic printouts, on five equity comparables with the same assessment neighborhood code as the subject. The comparables are reported to be improved with 2-story, class 2-78 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,383 to 3,192 square feet of living area. The homes range in age from 0 to 51 years old. The comparables each have a full basement, four of which have finished area. Each comparable has central air conditioning, one fireplace, and a 2-car garage. The comparables have improvement assessments ranging from $38,283 to $48,488 or from $13.61 to $16.07 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" for only one parcel under appeal. The appellant's submission included a copy of the "Cook County Board of Review" final decision for the 2022 tax year which disclosed the subject has a total assessment for the two parcels of $118,147. The "Addendum to Petition" disclosed the subject has a total improvement assessment of $94,006 or $21.80 per square foot of living area when using 4,313 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject and located ¼ of a mile from the subject property. The comparables are improved with 2-story, class 2-08 dwellings of frame, stucco, or frame and masonry exterior construction ranging in size from 4,158 to 4,603 square feet of living area. The homes are either 17 or 18 years old. The comparables each have a full or partial basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces, and from a 2-car to a 3-car garage. The comparables have improvement assessments ranging from $91,640 to $108,736 or from $22.04 to $24.84 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which differ substantially from the subject in both age and dwelling size.

The Board finds the best evidence of assessment equity to be the board of review comparables which are overall more similar to the subject in location, design/class, age, dwelling size, and other features. These comparables have improvement assessments ranging from $91,640 to $108,736 or from $22.04 to $24.84 per square foot of living area. The subject's total improvement assessment of $94,006 or $21.80 per square foot of living area falls within the range established by the best comparables in this record on an overall value basis and below the range on a per square foot basis. After considering the adjustments to the best comparables for differences when compared to 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:

C E R T I F I C A T I O N

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

Patricia Gartz, 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