



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

APPELLANT: William Keenan
DOCKET NO.: 22-54393.001-R-1
PARCEL NO.: 04-36-309-002-0000

The parties of record before the Property Tax Appeal Board are William Keenan, 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:

LAND: \$37,152
IMPR.: \$163,198
TOTAL: \$200,350

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 4,971 square feet of living area. The dwelling is approximately 7 years old.¹ Features of the home include a full basement with finished area, 5 full and 2 half bathrooms, central air conditioning, 3 fireplaces and a 3-car garage. The property has a 23,220 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity with respect to the improvement as the basis of the appeal. In support of the improvement assessment inequity argument, the appellant

¹ The parties differ regarding the description of the subject dwelling. The Board finds the subject is approximately 7 years old and has 5 full and 2 half bathrooms as reported in the board of review's grid analysis which was unrefuted by the appellant.

submitted information on five comparables located within the same assessment neighborhood code as the subject. The comparables consist of 2-story, class 2-08 dwellings of masonry, stucco or frame and masonry exterior construction ranging in size from 4,689 to 4,933 square feet of living area. The dwellings are 13 to 22 years old. The comparables have full basements with finished area, 3 or 4 full bathrooms, central air conditioning, 2 or 3 fireplaces and from a 2-car to a 3½-car garage. Four comparables each have 1 or 3 half bathrooms. The comparables have improvement assessments ranging from \$132,184 to \$147,440 or from \$27.31 to \$30.61 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$140,132 or \$28.19 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 of \$200,350. The subject property has an improvement assessment of \$163,198 or \$32.83 per square foot of living 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 code as the subject. The comparables consist of 2-story, class 2-08 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 4,254 to 4,717 square feet of living area. The dwellings are 1 to 19 years old. The comparables have full basements with three having finished area, 3 to 5 full and 1 or 2 half bathrooms, central air conditioning, 1 to 3 fireplaces and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$140,255 to \$179,728 or from \$32.97 to \$40.23 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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 comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 as well as the board of review comparables #1 and #2 which are less similar to the subject in age, dwelling size and/or basement finish than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables that have the same assessment neighborhood and classification codes as the subject and are overall more similar to the subject in age, dwelling size and basement finish. However, upward adjustments are required for differences in three comparables fewer bathroom and fireplace counts and/or smaller garage capacity when compared to the subject property. These four comparables have improvement assessments ranging from \$132,184 to \$179,728 or from \$28.19 to \$40.23 per square foot of living area. The subject's improvement assessment of \$163,198 or

\$32.83 falls within the range established by the best comparables in this record. After considering 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

William Keenan, 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