



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

APPELLANT: Lisa Lathrop  
DOCKET NO.: 22-54434.001-R-1 through 22-54434.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lisa Lathrop, 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
22-54434.001-R-1	04-25-103-013-0000	10,605	60,299	\$70,904
22-54434.002-R-1	04-25-103-014-0000	11,880	40,199	\$52,079

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 improved with a 2-story dwelling of masonry exterior construction with 3,814 square feet of living area. The dwelling is approximately 17 years old.<sup>1</sup> Features of the home include a full basement, central air conditioning, 2 fireplaces, and a 2-car garage. The property 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

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<sup>1</sup> The Board finds the best description of the subject dwelling was provided by the board of review, which was not refuted by the appellant.

comparables<sup>2</sup> located within the same assessment neighborhood code as the subject property. The comparables are improved with class 2-08, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,819 to 4,077 square feet of living area. The homes are 25 to 62 years old. Each comparable has a full basement with two having a finished area. Each comparable has central air conditioning, a fireplace and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$74,192 to \$88,375 or from \$19.43 to \$22.06 per square foot of living area. Based on this evidence, the appellant requested that the subject's combined improvement assessment be reduced to \$76,241 or \$19.99 per square foot of living area.

The appellant's submission included a copy of the Cook County Board of Review final decision for the 2022 assessment year disclosing the subject property has a combined total assessment of \$122,983. The subject property has a combined improvement assessment of \$100,498 or \$26.35 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one parcel but included a notation stating that "PRO-RATED SUBJECT: 013 \$15.81 PSF, 014 \$10.54 PSF = \$26.35 TOTAL PSF." In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code and within the subject's same block or approximately ¼ of a mile from the subject. The comparables are improved with class 2-08, 2-story dwellings of masonry exterior construction ranging in size from 3,986 to 4,370 square feet of living area. The homes are 18 to 22 years old. Each comparable has a full basement with three having finished area. Each comparable has central air conditioning, 2 or 4 fireplaces and a 2-car, a 2.5-car or a 3-car garage. The comparables have improvement assessments ranging from \$107,180 to \$139,120 or from \$26.49 to \$34.90 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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 gave less weight to the appellant's comparables #1, #2 and #3 as well as the board of

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<sup>2</sup> The appellant provided property characteristic printouts on comparables #1, #2, #3 and #4 which have been used to supplement the data of the comparables within the Section V grid analysis. A property characteristic printout was provided for a comparable that was excluded from the Section V grid analysis; and therefore, will be given no further consideration in the Board's analysis.

review comparable #3 which are less similar to the subject in age and/or dwelling size than the other comparables in the record.

The Board finds that the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in location, dwelling size, and age but have varying degrees of similarity in other features. These four comparables have improvement assessments ranging from \$77,460 to \$139,120 or from \$20.00 to \$34.90 per square foot of living area. The subject property has an improvement assessment of \$100,498 or \$26.35 per square foot of living area 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 property, 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

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