



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

APPELLANT: Pamela Theriault
DOCKET NO.: 22-54568.001-R-1
PARCEL NO.: 04-34-403-006-0000

The parties of record before the Property Tax Appeal Board are Pamela Theriault, the appellant(s); 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: \$15,040
IMPR.: \$41,265
TOTAL: \$56,305

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 an approximately 45-year-old, multi-level, single-family dwelling of masonry construction with 1,500 square feet of living area. The property has a 9,400 square foot site and is located in Glenview, Northfield Township, Cook County. Features of the home include a partially finished basement¹, central air conditioning, and a one-car garage. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant contends assessment inequity with regards to the subject improvement as the basis of the appeal. The appellant submitted a series of documents and evidence to the Property Tax Appeal Board (PTAB) over the appeal. On September 15, 2023, the appellant submitted

¹ The appellant's residential appeal indicated that the subject property had a basement approximately 644 square feet in size, of which 322 square feet was finished.

information on nine equity comparables². Along with this set of comparables, the appellant included an Illinois Department of Transportation printout, a property details page for each comparable printed from the Cook County Assessor's Office, chart entitled "Comparable Properties" which was stamped "Provided by Northfield Township Assessor," and a letter arguing reasons why the subject property was inferior to all other comparables. The letter indicated a number of issues including: how the property had a unique design compared to other properties in the neighborhood, that the subject property is on a main with heavier traffic, that the subject property is in close proximity to a Metra station, and additional personal information.

On January 9, 2024, the appellant submitted additional evidence including a second printout from the Illinois Department of Transportation and a supplemental "Comparable Properties" chart with six listed properties recommended by Northfield Township. The six properties listed on this chart were also listed in chart submitted as part of the original filing. Notably, the appellant removed three comparables from the original nine, indicating an intent to strike those three from consideration by this Board.³ Furthermore, the appellant submitted documentation from the Cook County Assessor's Office showing a reduction in the total assessed value for the subject property⁴ and a Cook County Assessor's Office "Residential Appeal Narrative/Additional Documentation Form" dated January 9, 2024. This narrative reiterates some comments made in the appellant's previously submitted letter, along with information regarding the raised assessment of the subject property and of Northfield Township.

In support of the equity argument the appellant submitted information on six equity comparables with varying degrees of similarity to the subject. The suggested comparable properties ranged in size from 1,366 to 1,386 square feet of living area. Each of the suggested properties had approximately 644 square feet of basement space with most of them having at least half of the basement finished. Three of the six suggested comparables were listed as having central air conditioning. Each comparable property had between 384 and 720 square feet of garage space. The appellant reported that the suggested comparables were located between 0.8 and 1.2-miles from the subject property. Each comparable did have the same neighborhood code as the subject property. The comparables ranged in age from 65 to 67 years old. The comparables have improvement assessments ranging from \$17.19 to \$22.45 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$42,040.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,305. The subject property has an improvement assessment of \$41,265 or \$27.51 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. The

² #1 PIN 04-34-304-036, #2 PIN 04-34-304-040, #3 PIN 04-34-307-004, #4 PIN 04-34-307-007, #5 PIN 04-34-307-013, #6 PIN 04-34-307-015, #7 PIN 04-34-307-018, #8 PIN 04-34-300-034, #9 PIN 04-34-300-038

³ PINs -004, -034, -038, which were comparables #3, #8, and #9, respectively did not appear on this chart so the Board finds that this in essence constitutes an amended filing and therefore these three properties were timely and deliberately withdrawn as evidence.

⁴ This letter has no barring on PTAB's decision or analysis in the instant case as "All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record." 86 Ill.Admin.Code §1910.50(a).

suggested comparable properties ranged in size from 1,325 to 1,638 square feet of living area. Each suggested property was listed as having a partial basement with a formal recreation room. Three of the suggested comparables were listed as having central air conditioning. The suggested comparables each had a two-car garage. The board of review reported that two of the suggested comparables were located within a quarter of a mile of the subject property and did not provide the proximity for the other two comparable properties. Each comparable had the same neighborhood code as the subject property. The comparables ranged in age from 46 to 65 years old. The comparables have improvement assessments ranging from \$31.77 to \$38.38 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

The appellant submitted a letter in rebuttal. The appellant argued that the Cook County Board of Review reviewed the appellant's similar evidence and granted a reduction for the appellant's 2023 appeal. The appellant further argued that while the board of review's suggested comparables were "simply the closest four properties to [the appellant's] home in the same property class" and that these properties were in neighborhoods where remodeling was more common. The appellant also argued that the subject property is unique to the entire village of Glenview and that her property floods. The appellant also submitted a "Board of Review Analysis/Evidence Sheet" which purported to show that some of the appellant's comparables had their assessment's reduced since the appellant submitted the information into evidence, however this sheet does not indicate the lien year of the purportedly reduced assessments. The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 failed to meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #2, #3, #5, and #7 and the board of review's comparables #1 and #2. Like the subject property, these

comparables are class 2-34, single-family dwellings. They each had similar living area, basement area, central air conditioning, and at least some garage space. The board of review's comparables were in close proximity, within a quarter of a mile, to the subject property. Despite the appellant's properties being at least a mile away from the subject property, the Board also included these properties in the best evidence because of the appellant's assertion that there were relatively few properties with a similar construction in the subject's immediate area.⁵

The best evidence comparables ranged in improvement assessment of \$20.80 to \$37.24 per square foot of living area. The subject's improvement assessment of \$27.51 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record 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.

⁵ The appellant indicated that they lived at the subject property for seventeen years and therefore would be familiar with the immediate surrounding neighborhood.

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: _____

August 19, 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

Pamela Theriault
2127 Glenview Rd
Glenview, IL 60025

COUNTY

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