FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Patricia Marziani
DOCKET NO.: 22-54898.001-R-1
PARCEL NO.: 04-35-123-010-0000

The parties of record before the Property Tax Appeal Board are Patricia Marziani, the appellant, by attorney Jennifer Kanik of the Law Offices of Terrence Kennedy Jr. 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:	$18,712
IMPR.:	$51,288
TOTAL:	$70,000

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 two-story dwelling of frame exterior construction with 2,884 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a full basement that is finished with an apartment,[1] two full bathrooms, one half bathroom, one fireplace and a 2-car garage. The property has an approximately 11,695 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 seven equity

[1] The parties differ as to the subject's foundation. The Board finds the best description of the subject is found in the subject's property characteristic printout submitted by the appellant.

comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located from 1.2 to 1.4 miles from the subject. The comparables are improved with two-story dwellings of frame, stucco or frame and masonry exterior construction ranging in size from 2,238 to 3,463 square feet of living area. The dwellings are from 80 to 138 years old. The comparables each have a full basement, six of which are finished with a formal recreation room. Each comparable has one or two full bathrooms and central air conditioning. Five comparables each have an additional half bathroom, five comparables each have a fireplace and four comparables each have either a 1-car, a 1.5-car, a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from $19,897 to $27,006 or from $7.57 to $10.65 per square foot of living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to $36,188 or $12.55 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 $70,000. The subject property has an improvement assessment of $51,288 or $17.78 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 have the same assessment neighborhood code and property classification code as the subject. The comparables are located approximately ¼ of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,373 to 3,222 square feet of living area. The dwellings are from 75 to 81 years old. The comparables each have a full or partial basement, three of which are finished with a formal recreation room. Each comparable has central air conditioning, from one to three full bathrooms, central air conditioning, one or two fireplaces and either a 1.5-car or a 2-car garage. Three comparables each have one or two additional half bathrooms. The comparables have improvement assessments that range from $62,047 to $76,790 or from $22.07 to $32.36 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

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 a total of eleven comparable properties for the Board’s consideration. The Board has given less weight to the appellant’s comparables which differ from the subject in location, age and/or dwelling size. Additionally, three of the appellant’s comparables lack a garage, a feature of the subject. The Board has given reduced weight to board of review comparables #2 and #4 due to differences from the subject dwelling in size.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3, which are overall most similar to the subject in location and dwelling size. However, both dwellings are 17 years older than the subject and have features varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make them more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of $62,047 and $70,485 or $22.12 and $26.78 per square foot of living area, respectively. The subject's improvement assessment of $51,288 or $17.78 per square foot of living area is less than the two best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: 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

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