



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

APPELLANT: David Oppenheimer  
DOCKET NO.: 23-20794.001-R-1  
PARCEL NO.: 15-36-105-007-0000

The parties of record before the Property Tax Appeal Board (PTAB) are David Oppenheimer, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$20,834  
**IMPR.:** \$66,166  
**TOTAL:** \$87,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting the assessment for the 2023 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**

A 3,968 square feet, two-story frame structure situated on an 18,940 square feet lot in Riverside of Riverside Township, Cook County constitutes the subject property. The 130-year-old, class 2-06 residence per the Cook County Real Property Assessment Classification Ordinance included a full basement, a fireplace, and a one-car garage.<sup>1</sup>

The appellant contends assessment inequity as the basis of the petition, arguing that the subject assessment must be lowered to \$12.59 per improvement square foot to be equitable. To show the subject was not uniformly assessed, the appellant volunteered five class 2-06 improvements in the subject's neighborhood as assessment benchmarks. The appellant's proposed comparators featured

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<sup>1</sup> The Property Tax Appeal Board (PTAB) notes inconsistencies between the appellant's description of the subject and the board of review's description. After holistically considering all evidence in the record, PTAB considers these discrepancies immaterial to the outcome.

a two- to three-car garage, two to four bathrooms, and a full basement. These properties were 72 to 145 years in building age; 3,992 to 4,253 in living square footage; and \$12.50 to \$13.47 per improvement square foot in assessment.

The county board of review maintained in its “Notes on Appeal” that the subject improvement was fairly assessed at \$66,166, or \$16.67 per living square foot. In defense of the \$87,000 total subject assessment, the board of review entered into evidence four two-story buildings in the subject’s subarea as equity comparables. The county board of review’s selections featured a full or partial basement, 2.5 to 4.5 bathrooms, and a two-car garage. These improvements were 98 to 134 years in age; 3,432 to 4,024 square feet in area; and \$16.67 to \$19.86 per living square foot in assessment.

### **Conclusion of Law**

The taxpayer contends 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 mandate absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When a property tax appeal is based on unequal treatment in the assessment, appellants must prove the inequity of the assessments 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of demonstrably similar properties with compelling proximity to, and a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

In this record, board of review comparables #1 and #4 and appellant comparable #3 most closely matched the subject’s collection of traits and therefore provide the best evidence of assessment equity for the subject improvement. Board of review comparables #1 and #4 both compensated for their smaller improvements with air conditioning. Meanwhile, appellant comparable #3 lacked air conditioning as well as one of the subject’s full bathrooms, though it featured more living area. Based on these comparators, the subject improvement would be equitably assessed between \$12.59 and \$19.86 per living square foot. Because the subject’s \$16.67 per improvement square foot assessment lands inside this range, PTAB concludes the appellant failed to show assessment inequity by clear and convincing evidence and a subject assessment reduction 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: \_\_\_\_\_

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:

May 19, 2026



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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