



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

APPELLANT: Julia Strehlow
DOCKET NO.: 23-20803.001-R-1 through 23-20803.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (PTAB) are Julia Strehlow, the appellant, by attorney Jennifer Wadland, of Verros Berkshire, PC in Oak Brook Terrace; 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 mandated. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-20803.001-R-1	15-35-306-004-0000	3,398	15,150	\$18,548
23-20803.002-R-1	15-35-306-005-0000	3,352	10,100	\$13,452

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) challenging the 2023 assessments for Property Identification Numbers (PIN) 15-35-306-004-0000 and 15-35-306-005-0000. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

A 1,556 square feet, two-story frame structure on a 3,775 square feet lot in Brookfield of Riverside Township, Cook County constitutes the subject property, which is identified by two PINs. The 84-year-old, class 2-05 property under the Cook County Real Property Assessment Classification Ordinance featured one bathroom, air conditioning, a one-car garage, and a full basement.

The appellant contests the equity of the combined subject improvement assessment of \$32,000 as the basis of the appeal.¹ Contending the overall improvement assessment should be reduced to \$12.71 per improvement square foot to maintain uniformity, the appellant placed into evidence

¹ The appellant provided internally inconsistent information regarding attributes of the subject property. Because the appellant once indicated the subject property contained 1,556 living square feet, which comports with the board of review's notes, PTAB finds the subject improvement was 1,556 square feet in area for the tax year in question.

four class 2-05 properties within .4 miles of the subject as potential comparators for assessment equity. The suggested comparables had buildings 71 to 104 years old, a full or partial basement, and one or two bathrooms. Additionally, the appellant's selections ranged between 1,911 and 2,198 in living square footage and \$12.07 and \$13.46 per square foot in improvement assessment.

In response, the board of review countered that the total subject assessment was equitable in its "Notes on Appeal," explaining that the subject property "is prorated with parcel ending in -005 for a total psf [sic] of \$16.23." To fortify the existing assessment, the board of review described four two-story improvements within a quarter mile of the subject as equity benchmarks. The board of review's preferred comparators featured a two-car garage, a full basement, and 1.5 or two bathrooms. These properties were 93 to 100 years in building age; 1,520 to 1,655 square feet in living area; and \$17.93 to \$19.04 per living square foot in improvement 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 require 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 needed 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 met this burden of proof.

Of the parties' submissions, only board of review comparables #1 and #3 included a combination of features that most resembled the subject property in terms of both size and air conditioning inclusion. Because these comparators both were assessed higher than the subject's \$16.23 per improvement square foot assessment, and absent clear and convincing evidence that the assessment was inequitable, PTAB finds a reduction thereof unwarranted.

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:

April 21, 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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