



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

APPELLANT: Patricia Willman
DOCKET NO.: 23-22137.001-R-1
PARCEL NO.: 27-02-201-045-0000

The parties of record before the Property Tax Appeal Board are Patricia Willman, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$21,627
IMPR.: \$30,373
TOTAL: \$52,000

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 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

The subject property is improved with a two-story, single-family dwelling of frame and masonry construction with 3,338 square feet of living area. The dwelling is thirty-six years old. Features include a full basement and three full bathrooms and a half bath. The property has a 28,836 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables. The suggested comparable properties ranged in size from 2,573 to 3,445 square feet of living area. Three of the comparable properties had a single fireplace while one property had none. Each suggested comparable had central air conditioning and either a two car or two and a half car garage. Two of the suggested properties had two full bathrooms and a half bath, one had three full bathrooms

and a half bath, and one had three full bathrooms. Three of the suggested comparables had partial basements and one had a full basement. The appellant reported that the suggested comparables were located between 0.1 and 0.9 miles of the subject property and ranged in age from thirty-eight to fifty-five years old. The comparables have improvement assessments ranging from \$7.35 to \$8.86 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$49,366.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$52,000. The subject property has an improvement assessment of \$30,373 or \$9.10 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. The suggested comparable properties ranged in size from 3,222 to 3,382 square feet of living area. All of the board of review's comparable properties had a single fireplace, central air conditioning, and two full bathrooms and a half bath. They each had a full basement, one of which was finished. The board of review listed three of the suggested comparables as having a three-car garage and one as having a two car garage. The board of review reported that one of the suggested comparables was located in the same subarea as the subject property, and all in the same neighborhood code. The comparables ranged in age from twenty-one to twenty-seven years old and have improvement assessments ranging from \$12.57 to \$12.62 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 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 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 did not 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 the board of review's comparables #1, #2, and #3. These comparable properties had the most similar sized living areas, age and features to the subject property than all other comparables. In comparison, appellant's comparables #2 and #3 had notably smaller square footage of living space compared to the subject. The Board finds that these comparables are afforded less weight based on living area.

Additionally, appellant's comparables #1 and #4 were afforded less weight due to differences in exterior construction. These comparables were constructed solely of either frame or masonry, as opposed to the subject property which was constructed of both frame and masonry. Similarly, the board of review's comparable #4 was afforded less weight based on the masonry construction of the comparable.

The best evidence comparables ranged in improvement assessment of \$12.57 to \$12.61 per square foot of living area. The subject's improvement assessment of \$9.10 per square foot of living area falls under 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.

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

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