



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

APPELLANT: Julie Dwyer
DOCKET NO.: 23-46060.001-R-1
PARCEL NO.: 18-07-201-012-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Julie Dwyer, 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: \$6,750
IMPR.: \$102,525
TOTAL: \$109,275

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 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 consists of a 3,184 square feet, two-story structure of frame construction on a 7,500 square feet parcel in Western Springs, Lyons Township, Cook County. The 11-year-old, class 2-78 residence per the Cook County Real Property Assessment Classification Ordinance featured at least three full bathrooms, a two-car garage, air conditioning, and a full basement.¹

The appellant contends assessment inequity as the basis of the appeal, arguing that the assessment should be reduced to \$18.20 per improvement square foot. To show that the subject assessment is not uniform, the appellant proposed five class 2-78 properties of unknown proximity to the subject as equity comparables. These suggested comparators had a full basement or slab foundation, a

¹ 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 concludes the inconsistencies are immaterial to the outcome.

two-car garage, and air conditioning. The appellant's chosen properties were between 22 and 62 years in building age; 2,934 and 3,442 square feet in living area; and \$12.62 and \$18.69 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$102,525, or \$32.20 per living square foot in its "Notes on Appeal." In defense of the \$109,275 total subject assessment, the county board of review offered information about four two-story buildings in the subject's subarea as assessment benchmarks. The board of review's preferred comparables all featured a full or partial basement, a two- or three-car garage, air conditioning, and 3.5 or 4.5 bathrooms. These improvements were 10 to 24 years old; 3,102 to 3,439 square feet in area; and \$32.20 to \$34.13 per living square foot in assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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 similarly situated properties of compelling proximity to, and with 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 did not surpass this burden of proof.

In this record, board of review comparables #3 and #4 and appellant comparable #2 most resembled the subject property and therefore circumscribe the range of equitable subject assessments. Board of review comparable #4 contained more living and garage space than the subject, but largely matched the subject in terms of amenities. By contrast, board of review comparable #3 had a smaller improvement with less bathroom utility than the subject. Appellant comparable #2, meanwhile, was slightly larger than the subject improvement, which partially compensated for its relative old age and fewer bathrooms. Moreover, appellant comparable #2 was of unknown distance from the subject, which may skew the property's reliability as an assessment comparator. Appellant comparable #2 therefore anchors the equitable range of \$17.12 to \$34.13 per improvement square foot. Because the subject improvement's \$32.20 per living square foot assessment lands within this range, PTAB finds the appellant did not prove assessment inequity by clear and convincing evidence and a reduction in the subject assessment is not merited.

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

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:

June 16, 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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