FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert Porento
DOCKET NO.: 23-46685.001-R-1
PARCEL NO.: 04-23-101-059-0000

The parties of record before the Property Tax Appeal Board are Robert Porento, the appellant, by Michael R. O'Malley, attorney-at-law of Schmidt Salzman & Moran, Ltd. 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:	$20,622
IMPR.:	$57,377
TOTAL:	$77,999

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 has a site with 8,249 square feet of land area that is improved with a two-story dwelling of frame construction containing 3,481 square feet of living area. The dwelling is approximately 23 years old. Features of the property include a full basement, central air conditioning, one fireplace, 2½ bathrooms and a 2-car garage. The property is in Glenview, Northfield Township, Cook County. The subject is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-78 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 3,258 to 3,753 square feet of living area. The homes are 41 to 47 years old. Each comparable has a full basement, two with finished area.

Each property has central air conditioning, one fireplace, 2½ or 4½ bathrooms, and a 2-car, 2.5-car or 3-car garage. The comparables have the same neighborhood code as the subject, however, the appellant indicated “unknown” as to the proximity of the comparables to the subject property. These properties have improvement assessments ranging from $33,889 to $37,868 or from $10.09 to $10.44 per square foot of living area. The appellant requested the subject’s improvement assessment be reduced to $35,192.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $77,999. The subject property has an improvement assessment of $57,377 or $16.48 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 consisting of class 2-78 properties improved with two-story dwellings of frame construction that range in size from 3,272 to 3,773 square feet of living area. The homes are 17 to 23 years old. Each comparable has an unfinished full basement, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a 2-car garage. The comparables have the same neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject. Comparables #1, #2 and #3 are located along the same street as the subject property. The comparables have improvement assessments ranging from $55,330 to $72,020 or from $16.78 to $19.09 per square foot of living area. The board of review asserted the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the 2023 assessed value as equitable.

Conclusion of Law

The appellant 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 information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to the appellant’s comparables due to differences from the subject in age being from approximately 21 to 27 years older than the subject dwelling. The Board gives less weight to board of review comparable #4 as this property is not quite as similar to the subject in location, age, size and features as the three best comparables in this record. The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2 and #3 that are most like the subject in location, age, size and features. These comparables have either 3,272 or 3,315 square feet of living area, are 20 or 23 years old, are located along the same street and within the same block as the subject property and have the same features as the subject. These three comparables have improvement assessments ranging from $55,330 to $57,782 or from $16.78 to $17.43 per square foot of living area. The subject's improvement assessment of $57,377 or $16.48 per square foot of living area falls within the range of the total improvement assessments and below the range on a per square foot of living area basis as established by the best comparables in this record demonstrating the subject is being equitably assessed. 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:

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: July 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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