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

APPELLANT: Bryan Cless
DOCKET NO.: 23-48893.001-R-1
PARCEL NO.: 04-25-106-006-0000

The parties of record before the Property Tax Appeal Board are Bryan Cless, the appellant, by attorney Michael R. O'Malley, 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:** | $31,445 |
| **IMPR.:** | $140,186 |
| **TOTAL:** | $171,631 |

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 consists of a 2-story dwelling of frame and masonry exterior construction with 5,574 square feet of living area. The dwelling is approximately 8 years old.[1] Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 3-car garage. The property has an approximately 31,445 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity

[1] The Board finds the subject property was built in 2015 as disclosed in board of review comments in their Notes on Appeal which was not refuted by the appellant.

comparables located in the same assessment neighborhood code as the subject property.[2] The comparables are improved with 2-story class 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 5,223 to 6,206 square feet of living area. The homes range from 34 to 57 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one to three fireplaces and from a 1.5-car to a 3.5-car garage. The comparables have improvement assessments ranging from $90,597 to $112,101 or from $16.37 to $18.18 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $98,882 or $17.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $171,631. The subject property has an improvement assessment of $140,186 or $25.15 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 located in the same assessment neighborhood code, same block or within ¼ of a mile from the subject property. The comparables are improved with 2-story class 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 5,234 to 5,770 square feet of living area. The homes are 3 or 14 years old. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one to four fireplaces and from a 2-car to a 4-car garage. The comparables have improvement assessments ranging from $143,098 to $160,175 or from $25.87 to $28.33 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The board of review also submitted comments critiquing the appellant's comparables, arguing they are located outside the subject's subarea and that the subject dwelling was built in 2015. The appellant did not refute either of these contentions in rebuttal.

## 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 nine equity comparables for the Board's consideration. The Board gives reduced weight to the appellant's comparables which are from 26 to 49 years older in age than the subject property and based on their PIN numbers appear to be located less proximate to the subject than other properties in the record.

[2] The Property Index Numbers (PINs) of the appellant's comparables begin with 04-23, 04-24, or 04-26, indicating the comparables are located in sections 23, 24 or 26, whereas the subject PIN begins with 04-25, indicating the subject is located in section 25.

The Board finds the best evidence of assessment equity to be the board of review's comparables which are more similar to the subject in location, age, design, dwelling size and some features. These comparables have improvement assessments ranging from $143,098 to $160,175 or from $25.87 to $28.33 per square foot of living area. The subject's improvement assessment of $140,186 or $25.15 per square foot of living area falls below the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, 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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