FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Lyons
DOCKET NO.: 23-50425.001-R-1
PARCEL NO.: 04-23-106-035-0000

The parties of record before the Property Tax Appeal Board are John Lyons, 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:	$8,999
IMPR.:	$48,501
TOTAL:	$57,500

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 3,262 square foot site improved with a two-story townhouse of frame and masonry exterior construction containing 2,239 square feet of living area. The dwelling is approximately 22 years old. Features of the property include an unfinished 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 2-95 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 consisting of class 2-95 properties improved with two-story townhouses of frame or frame and masonry exterior construction with 2,255 or 2,404 square feet of living area. The dwellings are 31 to 45 years old. Each property has a full basement with two comparables having recreation rooms, central air conditioning, one fireplace, 2½ bathrooms and a 1-car or 2-car garage. The comparables have the same neighborhood code as the subject but the appellant indicated "unknown" as to the proximity of the comparables to the subject property. The comparables have improvement assessments ranging from $31,500 to $34,500 or from $13.94 to $14.35 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $31,278.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $57,500. The subject property has an improvement assessment of $48,501 or $21.66 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted three sets of its "Board of Review Notes on Appeal" each with four comparables with various arguments. In the first set of evidence the board of review explained it had reduced the subject's 2023 assessment to $57,500 based on the subject's March 2022 purchase price of $575,000 or $256.81 per square foot of living area, including land. The board of review submitted four comparable sales of properties within the subject's development to support the subject's assessment. The comparable sales are composed of class 2-95 properties improved with two-story townhomes of frame and masonry exterior construction that have either 2,163 or 2,239 square feet of living area and are 21 to 23 years old. Each comparable has the same features as the subject property and a site ranging in size from 3,253 to 4,227 square feet of land area. The comparables have the same neighborhood code as the subject and are in the same block as the subject. Comparables #1 and #2 are located on the same street as the subject property. The sales occurred from July 2021 to October 2023 for prices ranging from $594,000 to $815,000 or from $265.30 to $376.79 per square foot of living area, including land. Their improvement assessments range from $51,000 to $55,000 or from $22.78 to $25.43 per square foot of living area.

The second set of evidence presented by the board of review were four equity comparables located within the subject's development consisting of class 2-95 two-story townhomes of frame and masonry exterior construction each with 2,239 square feet of living area. The homes are 21 or 23 years old. These properties have similar features as the subject with the exception being comparable #3 has finished basement area, unlike the subject property. The comparables have the same neighborhood code as the subject and are in the same block as the subject with comparable #4 being on the same street as the subject. These properties have improvement assessments ranging from $49,436 to $49,439 or $22.08 per square foot of living area.

The third set of evidence presented by the board of review consisted of four equity comparables outside the subject's development composed of class 2-95 two-story townhomes of frame or masonry exterior construction that had either 2,244 or 2,296 square feet of living area and were 21 or 22 years old. Each comparable has a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms and a 2-car garage. Each property has the same neighborhood code as the subject property. Their improvement assessments range from $50,000 to $58,000 or from $22.28 to $25.26 per square foot of living area.

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 Board finds the best evidence of assessment equity to be the board of review comparables that are more similar to the subject in age than the comparables provided by the appellant. The board of review comparables consisted of twelve comparables, eight of which are in the subject's development, that are improved with townhomes like the subject in age, style, size and features.[1] These comparables have improvement assessments that range from $49,436 to $58,000 or from $22.08 to $25.43 per square foot of living area. The subject's improvement assessment of $48,501 or $21.66 per square foot of living area falls below the range established by the best comparables in this record. Less weight is given to the appellant's comparables due to differences from the subject in age being approximately 9 to 23 years older than the subject dwelling. 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.

[1] The Board finds the board of review first set of comparables had sales data that was not responsive to the appellant's equity argument. Nevertheless, these four comparables also had assessment information that is responsive to the appellant's assessment equity argument.

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: ______________ ______________

<u>C E R T I F I C A T I O N</u>

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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