



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

APPELLANT: Debra Tatarowicz  
DOCKET NO.: 23-50557.001-R-1  
PARCEL NO.: 18-07-101-062-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Debra Tatarowicz, 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:** \$15,855  
**IMPR.:** \$84,144  
**TOTAL:** \$99,999

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) contesting 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**

A 4,236 square feet, two-story building of frame and masonry construction on an 11,745 square feet parcel in Hinsdale, Lyons Township, Cook County comprises the subject property. The 46-year-old, class 2-08 property per the Cook County Real Property Assessment Classification Ordinance featured a two-car garage, central air conditioning, at least two full bathrooms, and a full basement.<sup>1</sup>

Arguing the subject improvement was not equitably assessed, the appellant contends the assessment rate should be lowered to \$16.53 per improvement square foot to achieve uniformity with like properties. To support the assessment inequity argument, the appellant introduced into

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<sup>1</sup> 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.

evidence four class 2-08 properties with at least three bathrooms in the subject's neighborhood. The appellant's suggested comparables all featured a three-car garage, a full basement, and air conditioning. These potential comparators varied from new-build to 28 years in age; from 4,046 to 4,548 square feet in improvement size; and from \$14.59 to \$17.99 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$84,144, or \$19.86 per living square foot, was equitable in its "Notes on Appeal." In defense of the \$99,999 total subject assessment, the county board of review nominated four two-story improvements within a quarter mile of the subject as equity comparables. The board of review's preferred comparators all featured a full to crawl-space basement, air conditioning, 2.5 to 3.5 bathrooms, and a two-car garage. These properties were 41 to 69 years in building age; 3,491 to 4,920 in living square footage; and \$21.17 to \$25.51 per living square foot in improvement 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). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; 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 unequal treatment in the assessment is the basis of a property tax appeal, 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 comprise assessment documentation for the year in question of similarly situated properties with compelling proximity to, and a lack of distinguishing characteristics from, the comparables to the subject. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not surmount this burden of proof.

In this record, neither party placed into evidence properties that were sufficiently comparable to the subject to serve as equity benchmarks. The board of review submitted properties that deviated from the subject's living area by at least 181 square feet and that did not otherwise approximate the subject's attributes. Meanwhile, the appellant supplied properties that were of unknown distance from, and significantly newer than, the subject, such that the properties were incomparably superior to the subject. Because no evidence in this record suggests the subject was inequitably assessed, PTAB finds the appellant did not provide sufficiently clear and convincing evidence to merit a subject assessment reduction.

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

AGENCY

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