



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

APPELLANT: Matthew Reichel
DOCKET NO.: 23-51476.001-R-1
PARCEL NO.: 15-34-104-035-0000

The parties of record before the Property Tax Appeal Board are Matthew Reichel, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$4,688
IMPR.: \$38,311
TOTAL: \$42,999

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 consists of two improvements situated on a 6,250 square foot site. Improvement #1 consists of a 1.5-story dwelling of frame construction with 1,398 square feet of living area. Features of the first improvement include 1.5 bathrooms and a full basement. Improvement #2 consists of a one-story dwelling of frame construction with 413 square feet of living area. The second improvement has one full bathroom, one bedroom, and a full basement. The property is approximately 122 years old and is located in Brookfield, Proviso Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity for improvement #1 as the basis of the appeal. The appellant submitted information on eight suggested equity comparables with varying degrees of similarity to improvement #1 only. The suggested comparable properties range in size from

1,294 to 1,449 square feet of living area. Each suggested comparable had between one and two bathrooms and a full basement. The appellant reported that the suggested comparables were located within half a mile of the subject property and were over 100 years old. The comparables have improvement assessments ranging from \$14.70 to \$17.15 per square foot of living area. The appellant listed the subject's total improvement assessment of \$38,311 with no allocation for each of the two improvements. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$27,084.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$42,999. The subject property has an improvement assessment of \$38,312 for both improvements, or \$21.15 per square foot of living area based on 1,811 square feet. The board of review failed to allocate the portions of the total assessment for each improvement. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables related to improvement #2 only. The suggested comparable properties ranged in size from 908 to 977 square feet of living area. Each suggested comparable had between 1 and 2.5 bathrooms and a full basement. The board of review reported that each of the suggested comparables was located within a quarter mile of the subject property and ranged in age from 71 to 76 years old. The comparables have improvement assessments ranging from \$21.20 to \$30.19 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

In a written rebuttal, appellant's attorney distinguished the board of review's comparables and equity grid from the subject's improvement #1. Appellant's attorney argued that the board of review provided only information on improvement #2. Appellant's attorney claims that improvement #2 has little value, if any without further explanation or evidence. Moreover, the appellant's attorney asserts that only the above ground living area should be considered for assessment purposes and that the detached structures or any other non-livable areas are not included in this square footage. The appellant's attorney argues that the burden of proof, by clear and convincing evidence means a showing that the claim is more likely true than not.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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 require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); 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 needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 that the best evidence of assessment equity is the appellant's comparables #1 through #3, #5, and #7. Like subject improvement #1, each of these comparables has a 1.5-story, single-family dwelling of frame construction with a full basement. The dwellings on these comparables are similar to the subject improvement #1 in age and living area size. These comparables are all in the same neighborhood as the subject and are within .34 of the subject property. In comparison, appellant's comparables #4, #6, and #8 have a greater proximity from the subject property ranging between .45 and .47 miles away. The board of review's comparables have living space sizes that are over twice as large as subject improvement #2. Although the Board finds the appellant provided the best comparables, the appellant failed to provide the allocated improvement level for both improvements. Therefore, the Board is unable to determine the appropriate division of assessment between the improvements. The Board finds improvement #2 is a livable improvement with plumbing, electricity, and heating and, therefore, contributes to the value of the subject. This improvement's assessment value needs to be removed from the total assessment to accurately determine where improvement #1's assessment would lie within the range of best comparables. The Board therefore finds that the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis is not warranted.

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: _____

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:

May 19, 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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