



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

APPELLANT: Frank Schimmel  
DOCKET NO.: 23-55047.001-R-1  
PARCEL NO.: 18-06-121-014-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Frank Schimmel, the appellant; 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:** \$8,124  
**IMPR.:** \$46,130  
**TOTAL:** \$54,254

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) 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 1,793 square feet frame building on a 7,385 square feet lot in Western Springs, Lyons Township, Cook County. The 68-year-old structure, a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance, contained two bathrooms, central air conditioning, and a two-car garage.

Contesting the \$46,130 subject improvement assessment as inequitable, the appellant contends the assessment rate should be reduced to \$20.72 per improvement square foot instead. To show that the subject assessment is not on par with those of similar properties, the appellant proposed four class 2-05 properties within three quarter miles of the subject as assessment benchmarks. These suggested comparators each had a one- or two-car garage, no air conditioning, and one or two full bathrooms. The appellant's selections also ranged between 70 and 83 years in building age; 1,850 and 2,150 in living square footage; and \$20.80 and \$24.37 per improvement square foot in assessment.

The county board of review responded that the subject improvement was fairly assessed at \$46,130, or \$25.73 per living square foot in its “Notes on Appeal.” In defense of the \$54,253 total subject assessment, the county board of review offered information about four buildings in the subject’s subarea with improvement assessments from \$27.39 to \$29.34 per square foot. The board of review’s preferred comparables all featured at least one full bathroom, one fireplace, a 1.5- or two-car garage, air conditioning, and a full or partial basement. These properties ranged from 69 to 88 years in building age and 1,637 to 2,077 square feet in improvement area.

On November 14, 2025, the Property Tax Appeal Board (PTAB) conducted a hearing in which the appellant asserted that the 2023 assessment reflected a 40% increase in value. The appellant argued that this was in error because property values had only increased by 5% per year. The county board of review rested on its evidence, but stated that it objected to any new information or evidence submitted after the date for evidentiary submissions had expired.

### **Conclusion of Law**

The taxpayer contends 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; 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 a property tax appeal is based on unequal treatment in the assessment, the appellant 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 needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of not fewer 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 Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

In this record, board of review comparables #1 and #2 and appellant comparable #1 best resemble the subject property and therefore circumscribe the range of equitable assessments. Board of review comparable #1 lacked much of the subject’s living area, but somewhat mitigated the deficiency with its full basement. Board of review comparable #2 contained virtually the same improvement square footage as the subject and had an extra half bathroom. By contrast, appellant comparable #1 included more living area than the subject but lacked its fireplace. While PTAB heard the appellant’s argument regarding the increase in property values in his community, PTAB notes that, per the evidence (including the appellant’s testimony), the assessed values of potentially comparable properties also saw increases in their assessments, such that no evidence in the record suggests the increases were inequitably applied. Moreover, an inflationary argument does not a basis for assessment reduction under Illinois law. Given these comparables, the subject would be equitably assessed anywhere between \$24.24 and \$27.95 per

improvement square foot. Because the subject's \$25.73 per living square foot improvement assessment falls inside this range, PTAB finds the appellant did not produce the requisite evidence to justify a reduction in the subject assessment.

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: \_\_\_\_\_

December 23, 2025



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Frank Schimmel  
4095 Garden  
Western Springs, IL 60558

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602