



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

APPELLANT: Carole Schaefer
DOCKET NO.: 23-56680.001-R-1
PARCEL NO.: 16-31-105-017-0000

The parties of record before the Property Tax Appeal Board are Carole Schaefer, the appellant, 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: \$5,167
IMPR.: \$37,099
TOTAL: \$42,266

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a two-story, single-family dwelling of frame construction with 2,535 square feet of living area. The dwelling is 119 years old. Features include a full, unfinished basement, a two-car garage, central air conditioning, four full bathrooms, and a half bath. The property has a 5,167 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" which erroneously stated that the subject's assessment was \$40,000. The subject's actual assessment was \$42,266, and its

improvement assessment was \$37,099, or \$14.63 per square foot of living area. The board of review submitted information about four suggested comparable properties.

In a rebuttal submission, the appellant asserted that the board of review's first three suggested comparables were acceptable, but the fourth was not because it was 26% larger than the subject.

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.

As an initial matter, the board of review submitted a written motion to dismiss this appeal on the basis that appellant had raised a contention of law but had not submitted a brief in support of that contention as required by this Board's rules. Appellant asserts that she did submit a brief.

The appeal petition states that the appeal is based on assessment equity and a contention of law. Appellant submitted a document titled "Appeal Brief" with the appeal petition, but that brief does not contain any contentions other than assessment equity that would serve as a basis for the appeal. Instead, it presents a smorgasbord of boilerplate assertions, many of which have no application to this case. It is possible that the contention of law box of the appeal form was checked because of a belief that assessment equity can be viewed as a contention of law. The language "submit legal brief" appears by the contention of law box on section 2d of the appeal form but there is no such language by the assessment equity box. Instead, the language by the assessment equity box directs the appellant to complete section V of the form, which the appellant did. Accordingly, the motion to dismiss is denied.

Additionally, the parties disagree about whether the subject dwelling has central air conditioning. The board of review says it does, while the appellant says in the appeal petition that it does not. To establish jurisdiction for this direct appeal, the appellant submitted a copy of the Board's decision in case number 2022-20508 reducing the subject's 2022 assessment. That decision states that the subject has central air conditioning, and the appeal petition for the 2022 case also

states that the subject has central air conditioning. The appellant provides no explanation for this or evidence indicating why the central air conditioning that apparently existed in 2022 was not present in 2023. The Board therefore resolves this dispute by finding that the subject property had central air conditioning at the relevant time.

The Board finds that the best evidence of assessment equity is the board of review's suggested comparables one and two and appellant's suggested comparable five. Like the subject property, each of these comparables has a two-story, single-family dwelling of frame construction with a full, unfinished basement and a two-or-2.5-car garage. The dwellings on these comparables are similar to the subject dwelling in age and living area size. These comparables are all within 0.29 miles of the subject.

These comparables have improvement assessments that range from \$10.85 to \$15.00 per square foot of living area. The subject's improvement assessment of \$14.63 per square foot of living area is within the range established by the best comparables in this record. 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 therefore 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: _____

October 20, 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 9-215 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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