



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

APPELLANT: John Reishman  
DOCKET NO.: 24-21355.001-R-1  
PARCEL NO.: 16-06-404-016-0000

The parties of record before the Property Tax Appeal Board are John Reishman, 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, the Property Tax Appeal Board hereby finds **a reduction** 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:** \$12,099  
**IMPR.:** \$47,348  
**TOTAL:** \$59,447

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 2024 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 two-story dwelling of masonry exterior construction with 2,128 square feet of living area. The dwelling is approximately 101 years old.<sup>1</sup> Features of the home include a basement, central air conditioning, a fireplace and a 2-car garage. The property has a 9,307 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-05 properties that are

---

<sup>1</sup> The board of review disclosed the subject dwelling is approximately 101 years old, which was not refuted by the appellant.

improved with two-story dwellings of frame, stucco or frame and masonry exterior construction ranging in size from 2,028 to 2,180 square feet of living area. The dwellings are from 98 to 154 years old. Each comparable has a basement, one comparable has central air conditioning, two comparables each have a fireplace and four comparables each have either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$40,580 to \$45,885 or from \$19.51 to \$21.32 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$44,794 or \$21.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,895. The subject property has an improvement assessment of \$54,796 or \$25.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. The comparables are class 2-05 properties that are improved with two-story dwellings of stucco or masonry exterior construction ranging in size from 1,486 to 1,662 square feet of living area. The dwellings are from 106 to 115 years old. Each comparable has a basement, a fireplace and either a 1-car, a 1.5-car or a 2-car garage. Three comparables have central air conditioning. The comparables have improvement assessments that range from \$41,467 to \$48,070 or from \$25.80 to \$29.74 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine equity comparables submitted by the parties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2, due to differences from the subject in dwelling age and/or their lack of a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4 and #5, which have the same assessment neighborhood code as the subject and are overall more similar to the subject in dwelling size, design and age. However, all three comparables lack central air conditioning, one comparable lacks a fireplace and two comparables have smaller garage sizes, when compared to the subject, suggesting upward adjustments for these differences would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments that range from \$44,875 to \$45,885 or from \$21.05 to \$21.32 per square foot of living area. The subject's improvement assessment of

\$54,796 or \$25.75 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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:

April 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

AGENCY

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

APPELLANT

John Reishman, by attorney:  
Dora Cornelio  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

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