



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

APPELLANT: Ronald Martin  
DOCKET NO.: 17-27986.001-R-1  
PARCEL NO.: 23-26-308-008-0000

The parties of record before the Property Tax Appeal Board are Ronald Martin, the appellant, by attorney Scott L. David, of Much Shelist 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 ***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:** \$12,490  
**IMPR.:** \$43,122  
**TOTAL:** \$55,612

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 2017 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-story dwelling of frame and masonry construction with 4,189 square feet of living area. The dwelling is 50 years old. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 2-car garage. The property has a 41,635 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are 1-story or 1.5-story, class 2-04, dwellings of frame, masonry or frame and

---

<sup>1</sup> The appellant's appeal was marked as if overvaluation based on a recent appraisal was being challenged, however, the appellant submitted evidence of improvement assessment inequity based on comparable assessment data.

masonry construction that range in size from 3,701 to 4,583 square feet of living area. The homes range in age from 61 to 78 years old. Three comparables have partial basements, one of which has finished area, and one comparable has a crawl-space foundation. Two comparables have central air conditioning, each comparable has either one or two fireplaces and three comparables have a 2-car garage. The comparables have improvement assessments ranging from \$28,604 to \$33,382 or from \$6.68 to \$8.55 per square foot of living area.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$45,248.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,612. The subject property has an improvement assessment of \$43,122 or \$10.29 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 are located within the same neighborhood code as the subject. Comparable #4 is also located on the same block as the subject. The comparables are 1-story, class 2-04, dwellings of masonry or frame and masonry construction that range in size from 3,788 to 4,308 square feet of living area. The homes range in age from 19 to 37 years old. Three comparables have full basements, one of which has finished area, and one comparable has a crawl-space foundation. Other features include central air conditioning, from one to four fireplaces and garages ranging in size from a 2-car to a 3-car. The comparables have improvement assessments ranging from \$39,509 to \$51,901 or from \$10.43 to \$12.89 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 improvement 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board finds none of the comparables are particularly similar to the subject. The parties' comparables are similar to the subject in location, building classification and some features. The comparables have improvement assessments ranging from \$28,604 to \$51,901 or from \$6.68 to \$12.89 per square foot of living area. The subject's improvement assessment of \$43,122 or \$10.29 per square foot of living area falls within the range established by the parties' comparables. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment 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:

August 24, 2021



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

Ronald Martin, by attorney:  
Scott L. David  
Much Shelist  
191 North Wacker Drive  
Suite 1800  
Chicago, IL 60606-1615

COUNTY

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