



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

APPELLANT: Alan S. Cohen
DOCKET NO.: 21-24622.001-R-1
PARCEL NO.: 10-36-107-042-0000

The parties of record before the Property Tax Appeal Board are Alan S. Cohen, the appellant(s), by attorney Patrick J. McNerney, of Mayer Brown LLP 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: \$15,744
IMPR.: \$64,433
TOTAL: \$80,177

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 2021 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 17-year-old, owner-occupied, two-story single-family dwelling of masonry construction with 4,091 square feet of living area. The dwelling was constructed in 1988. Features include a full finished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 7,872 square foot site located in Chicago, Park Ridge Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted a residential appeal form indicating that the basis of this appeal was a contention of law. In support of this appeal the appellant submitted document entitled "Brief for Appellant" arguing that the subject was inequitably assessed. While brief did not support the appellant contention of law basis of this appeal brief did contain argument and evidence challenging the subject's 2021 assessed value based on equity and market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,177. The subject property has an improvement assessment of \$64,433 or \$15.75 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparable properties with varying degrees of similarities to the subject that are located within the same subarea as the subject. Based on this evidence the board of review sought confirmation of the subject's total assessment.

Conclusion of Law

The taxpayer contends contention of law as the basis of the appeal. Property Tax Appeal Board (PTAB) Rule §1910.69(a) "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15.

The Board will only consider appellant evidence that supported the original basis of the appeal. The appellant's petition for appeal section 2d lists the sole basis for this appeal as a contention of law. . Section 180 of the Property Tax code (35 ILCS 200/16-180) states that "[e]ach appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board".

"The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party *shall submit a brief in support of his position.*" 86 Ill.Admin.Code §1910.65(d). PTAB Rules also provide that the "[f]ailure of any party to **comply fully with all rules and/or specific requests of the Property Tax Appeals Board ... shall result in the default of that party.**" PTAB Rules provide that "[u]nder the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. **Failure to do so will result in the dismissal of the appeal.**" Ill. Admin Code, Title 86, Chapter II, Part 1910, §1910.63(b) ("PTAB Rules"). (emphasis added)

Furthermore, Section 2d of the Residential Appeal Form requires the appellant to specify the basis of the appeal. In this instance, the appellant selected "Contention of Law" as the basis for the appeal, which, pursuant to the form's instructions, necessitates the submission of a legal brief articulating the legal argument in support of the appeal.

Although the appellant submitted a legal brief in compliance with the procedural requirement, the substance of the brief did not address how the provisions of the Property Tax Code or other applicable statutory or case law affect the assessment of the subject property. Instead, the brief primarily presented evidence and arguments concerning market value and assessment equity, which are properly considered under different bases of appeal. Consequently, the submission does not constitute a substantive legal contention as defined by the Board's procedural standards.

The Board notes that legal briefs are essential in legal hearings, not only for the appellant and trier of fact but also for opposing parties, as they contribute to a fair and organized process in the adversarial system. A legal brief, as defined by Ill. Admin Code, Title 86, Chapter II, Part 1910, §1910.5(b)(10), is a formal written submission that presents the legal and factual arguments of a party to an appeal, supported by citations to the record and legal authorities, and is intended to persuade the Board to adopt the party's position. In other words, it is the core of the legal argument, outlining the party's interpretation of the law and how it applies to the facts of the case. These contentions must be supported by citations to relevant facts and legal authority, including statutes, case law, and administrative rules.

Although the appellant indicated an incorrect basis for this appeal on the residential appeal form, the Board of Review submitted equity comparable properties as its evidence. Accordingly, the Board finds that resolving this appeal based on the equity evidence presented by both parties will not prejudice the rights of either party and will promote an efficient and expeditious resolution of the matter. Therefore, the Board will consider the equity evidence submitted by the appellant and the Board of Review in rendering its decision.

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven 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 comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof, and that a reduction in the subject's assessment is not warranted.

The appellant's submission includes an incomplete Section V – Comparable Sales/Assessment Grid, which purports to present information on four equity comparable properties located within a radius of approximately 0.03 to 1.60 miles from the subject property. The comparable properties are improved with Class 2-08 two- or three-story single-family dwellings constructed of either masonry or frame and masonry materials, ranging in size from 4,028 to 4,869 square feet of living area and in age from 13 to 30 years. Notably, two of the suggested comparable properties are in different neighborhood codes than the subject property.

Despite the requirement to provide complete and relevant data within the grid¹, the appellant failed to include critical information necessary for a meaningful equity analysis, such as the number of bedrooms and bathrooms, lot size, condition, and amenities. Instead, the appellant submitted individual property index cards, leaving it to the Board to extract and interpret the information that should have been clearly presented in the grid itself. This failure to properly complete the required section of the appeal form undermines the clarity and reliability of the submission.

¹ The form instructs the appellant to: *Provide at least three properties similar to the subject property and include the assessment of each property for the assessment year on appeal. **Complete the entire grid analysis** (except sale data). Submit a property record card for each property. (Note: Assessment comparables should be similar to the subject property in location, size, design, age, and amenities.).*

The improvement assessments for the comparable properties submitted by the parties range from \$10.31 to \$14.22 per square foot of living area. Based on this limited and incomplete evidence, the appellant requests a reduced total assessment of \$70,195, with an improvement assessment of \$54,451, or \$13.31 per square foot of living area.

In total, the parties submitted eight equity comparable properties in support of their respective positions before the Property Tax Appeal Board. The Board assigns reduced weight to the appellant's comparable properties #3 and #4, due to their differing neighborhood codes and relative proximity to the subject property, which diminishes their probative value in assessing equity.

Upon review, the Board finds the most persuasive evidence of assessment equity to be the appellant's comparable properties #1 and #2, and the Board of Review's comparable properties #1 and #4. These comparables reflect improvement assessments ranging from \$10.31 to \$16.95 per square foot of living area. The subject property's improvement assessment of \$15.75 per square foot falls within this established range.

After considering relevant adjustments for differences in physical characteristics and location between the comparables and the subject property, the Board concludes that the subject's improvement assessment is adequately supported by the evidence. Accordingly, the Board finds that the appellant has not demonstrated, by clear and convincing evidence, that the subject's improvement was inequitably assessed. A reduction in the subject's assessment 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: _____

January 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 9-125 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

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