



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

APPELLANT: Daniel Bayston
DOCKET NO.: 21-42311.001-R-1
PARCEL NO.: 14-08-417-033-0000

The parties of record before the Property Tax Appeal Board are Daniel Bayston, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$45,600
IMPR.: \$45,501
TOTAL: \$91,101

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 is an owner-occupied, 118-year-old, two-story, single-family dwelling of masonry construction with 3,108 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 5,700 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is inequitably assessed and submits this argument as the basis of the appeal. In support of this claim, the appellant provided information on four two-story equity comparable properties that exhibit varying degrees of similarity to the subject. The appellant reported that the selected comparable properties share the same neighborhood code as the subject and noted that one comparable is located within a ¼-mile

radius of the subject. However, the appellant did not provide the proximity of the remaining comparable properties to the subject property.

Additionally, the appellant indicated that the comparable properties have full basements but failed to specify whether those basements are finished or unfinished. The improvement assessments for the comparable properties range from \$9.35 to \$11.19 per square foot of living area. Based on the evidence presented, the appellant requests that the subject's total assessment be reduced to \$74,663.

The appellant also asserts a "Contention of Law" as a basis for this appeal. The appellant submitted a document titled "Brief in Support of Residential Appeal," which states that the basis of the appeal is unequal treatment in the assessment of the improvement and that the land assessment is not under appeal. Although the appellant argued that the subject property's improvement assessment is not uniform with similar properties, no evidence or argument was presented to support a bona fide contention of law.

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment for the subject property of \$91,101. The subject property includes an improvement assessment of \$45,501, reflecting a rate of \$14.64 per square foot of living area. In support of the correctness of the assessment, the Board of Review provided data on three equity comparable properties that exhibit varying degrees of similarity to the subject. The comparable properties share the same neighborhood code as the subject property. While the proximity of one comparable was not reported, the Board of Review disclosed that the remaining two comparable properties are located either within one block or within a ¼-mile radius of the subject. The improvement assessments of the comparable properties reflect lower per square-foot improvement values than those applied to the subject. The Board of Review contends that these comparable properties demonstrate that the subject's assessment is equitable and within the range established by similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's current assessment.

This matter was scheduled to proceed to hearing. Prior to the hearing, the parties submitted a written request to waive the hearing and have the matter decided based on the evidence previously submitted. The administrative law judge granted the parties' request.

Conclusion of Law

Appellant contends assessment inequity and contention of law as the basis of the appeal.

The Board has considered the appellant's contention of law. Under Property Tax Appeal Board (PTAB) Rule §1910.69(a), and as provided in 5 ILCS 100/10-15, the standard of proof in a contested case before the Board is the preponderance of the evidence. PTAB regulations further provide that the Board may consider appeals based on contentions of law; however, such contentions must relate to the correct assessment of the subject property and must be supported by a legal brief. 86 Ill. Admin. Code §1910.65(d).

PTAB rules also require strict compliance with procedural requirements. Failure to comply with the Board's rules or directives may result in default. 86 Ill. Admin. Code §1910.90(i). In addition, the burden of going forward requires the contesting party to provide substantive documentary evidence or legal argument sufficient to challenge the correctness of the assessment, and failure to do so may result in dismissal. 86 Ill. Admin. Code §1910.63(b).

As a preliminary matter, the Board observes that although the appellant selected "contention of law" on the appeal form, no legal brief or supporting legal argument was submitted. Instead, the appellant presented only evidentiary materials and arguments alleging inequitable assessment, which constitute a factual, rather than legal, challenge. A contention of law requires a showing that the assessment is incorrect due to a legal error and must be supported by a written brief citing relevant authority. See 86 Ill. Admin. Code §1910.65(d). Because the appellant failed to satisfy these requirements, the Board gives no weight to the appellant's purported contention of law.

A legal brief, as defined by 86 Ill. Admin. Code §1910.5(b)(10), is a formal written submission presenting a party's legal and factual arguments, supported by citations to the record and applicable legal authority, and intended to persuade the Board to adopt the party's position. Legal briefs are essential components of adversarial administrative proceedings because they frame the issues, articulate the legal standards, and apply statutory and case law to the facts of the case. Such documentation ensures a fair, orderly, and informed adjudicatory process. In the absence of any such submission, no legal contention is properly before the Board.

Turning to the appellant's remaining allegation of assessment inequity, when unequal treatment in the assessment process is the basis of the appeal, the appellant bears the burden of proving the claim by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment must consist of documentation for the assessment year at issue of no fewer than three comparable properties that are similar to the subject in relevant characteristics, are reasonably proximate in location, and lack distinguishing features that would undermine comparability. 86 Ill. Admin. Code §1910.65(b).

The appellant submitted four equity comparable properties; however, the appellant did not disclose the proximity of the comparable properties to the subject property, reporting their distances as "unknown." This omission significantly diminishes the evidentiary weight of the appellant's comparable properties, as proximity is a necessary component of a credible assessment-equity analysis.

The Board of Review submitted four comparable equity properties, three of which are located within one-quarter mile of the subject. These comparable properties exhibit improvement assessments ranging from \$10.44 to \$23.10 per square foot of living area. After reviewing all comparable properties submitted by the parties, the Board finds that the most persuasive evidence of assessment equity consists of comparable properties #1 and #3 submitted by the Board of Review, together with comparable property #2 submitted by the appellant. These comparable properties are generally similar to the subject in age, size, design, and location, and they collectively reflect improvement assessments within a range that encompasses the subject's improvement assessment of \$14.64 per square foot of living area.

After considering all the evidence and giving greater weight to comparable properties more proximate in location and more similar in physical characteristics to the subject property, the Board finds that the subject's improvement assessment is reasonably supported. Although the evidence provided by the Board of Review does not independently establish the absolute correctness of the assessment, the burden of proof in an equity appeal remains with the appellant. The appellant has not presented clear and convincing evidence that the subject's improvement assessment is inequitable as required by the Board's rules.

Accordingly, the Board concludes that the appellant has failed to meet the required evidentiary standard. A reduction in the subject property 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:

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

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