



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

APPELLANT: Emilio Kouri
DOCKET NO.: 21-42363.001-R-1
PARCEL NO.: 20-14-201-057-0000

The parties of record before the Property Tax Appeal Board are Emilio Kouri, 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: \$32,985
IMPR.: \$69,503
TOTAL: \$102,488

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 110-year-old, two-story, single-family dwelling of frame construction, containing approximately 2,174 square feet of living area. Improvements include an unfinished basement, two full bathrooms and a two-car garage. The property is situated on a 6,597-square-foot site located in the City of Chicago, Hyde Park Township, Cook County, Illinois. According to the appellant, the subject property is owner-occupied. The property is classified as Class 2-05 under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is inequitably assessed and presents this argument as the basis for the appeal. In support of this claim, the appellant submitted information on fifteen Class 2-05 equity comparable properties that exhibit varying degrees of similarity to

the subject. The appellant states that the selected comparable properties share the same neighborhood code as the subject and notes that four of the comparable properties are located within a one-quarter-mile radius of the subject property. The location of the remaining eleven comparable was not disclosed by the appellant.

Additionally, the appellant indicated that the comparable properties were two-story dwellings of either frame, masonry or frame and masonry construction and that each had either a slab foundation or a full or a partial basement but failed to specify whether those basements were finished or unfinished. The improvement assessments for the comparable properties range from \$10.93 to \$31.97 per square foot of living area. Based on the evidence presented, the appellant requests that the subject's total assessment be reduced to \$56,755.

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 improvement assessment is not uniform with similar properties, no evidence or argument was presented to support a bona fide contention of law basis for this appeal.

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment for the subject property of \$102,488. Of this amount, \$69,503 represents the improvement assessment, reflecting a rate of \$31.97 per square foot of living area. In support of the assessment, the Board of Review presented data on four Class 2-05 equity comparable properties that exhibit varying degrees of similarity to the subject.

The Board of Review states that the comparable properties share the same neighborhood code as the subject property and reports that three of the comparable properties are located within a one-quarter-mile radius of the subject. The proximity of the fourth comparable was not disclosed. The comparable properties reflect improvement assessments ranging from \$33.23 to \$38.57 per square foot of living area and are improved with dwellings of either frame or masonry construction.

The Board of Review asserts that these comparable properties demonstrate that the subject's assessment is equitable and consistent with assessments of 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 asserts a contention of law as the basis for this appeal.

The Board has reviewed the appellant's purported 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 is the preponderance of the evidence. PTAB regulations allow appeals based on contentions of law; however, such contentions must relate to the correctness of the subject property's assessment and must be supported by a legal brief. 86 Ill. Admin. Code §1910.65(d).

PTAB rules further require strict adherence to procedural requirements. Failure to comply with the Board's rules or directives may result in default. 86 Ill. Admin. Code §1910.90(i). The burden of going forward rests with the appellant, who must submit documentary evidence or legal argument sufficient to challenge the correctness of the assessment. Failure to do so may result in dismissal. 86 Ill. Admin. Code §1910.63(b).

In this matter, although the appellant designated "contention of law" on the appeal form, no legal brief or supporting legal authority was submitted. Instead, the appellant presented arguments and evidence alleging assessment inequity, which constitute factual—not legal—claims. While the appellant asserted that the subject improvement assessment lacks uniformity with comparable properties, no argument or documentation was provided to establish a bona fide legal contention. A valid contention of law requires a showing that the assessment is erroneous due to a legal defect and must be supported by a written brief citing relevant authority. 86 Ill. Admin. Code §1910.65(d). Because the appellant did not meet this requirement, the Board assigns no weight to the appellant's purported contention of law.

The Board notes that legal briefs clearly stating and supporting a bona fide contention of law are essential components of legal proceedings. Under 86 Ill. Admin. Code §1910.5(b)(10), a legal brief is a formal written submission presenting a party's legal and factual arguments, supported by citations to the record and applicable authority, and intended to persuade the Board to adopt the party's position. Such documentation ensures a fair, organized, and informed adjudicatory process.

Turning to the taxpayer's assessment inequity contention, 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 comparable properties to the subject property. 86 Ill. Admin. Code §1910.65(b). The Board finds appellants *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be comparable properties #1 through #3 submitted by the Board of Review and comparable properties #8 and #14 submitted by the appellant. The Board accorded significantly less weight to comparable properties that exhibited a substantial age discrepancy relative to the subject property, as well as those for which the proximity to the subject was not reported.

The most reliable comparable properties have a close proximity to the subject property and are similar to the subject in size, age, and design. These comparable properties reflect improvement assessments ranging from \$18.35 to \$38.57 per square foot of living area. The subject improvement assessment of \$31.97 per square foot of living area falls within the range established by the most reliable comparable properties in the record.

After considering all comparable properties submitted by the parties, with greater weight placed on those that are more proximate in location, more similar in size, and more comparable in features relative to the subject, and after further considering adjustments for differences from the subject, the Board finds that the subject's improvement assessment is supported.

Based on the evidence presented, the Board concludes that the appellant failed to provide clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, a reduction in the subject's assessment, as requested by the appellant, is not justified.

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:

May 19, 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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