FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jefferey Taylor
DOCKET NO.: 21-49475.001-R-1
PARCEL NO.: 13-02-417-045-0000

The parties of record before the Property Tax Appeal Board are Jefferey Taylor, 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:	$9,850
IMPR.:	$32,622
TOTAL:	$42,472

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 two-story dwelling of frame and masonry construction with 2,376 square feet of living area. The dwelling is 78 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a two-car garage. The property has a 3,518 square foot site located in Jefferson Township, Cook County. The subject is classified as a class 2-06 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 four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $42,472. The subject property has an improvement assessment of

$32,622 or $13.73 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.

Conclusion of Law

The parties agreed to waive hearing provided the Board consider the appellant's argument regarding Standing Order No. 2. The appellant argued the board of review's evidence does not conform to the PTAB's Standing Order No. 2. Standing Order No. 2, entered February 14, 2023, and effective as to matters filed after February 28, 2023, requires all parties, including boards of review, to use the Board's prescribed forms and directs that evidence not submitted on the proper form be given zero weight, subject to one express reservation: "[t]he discretion not to impose sanctions rest[s] solely with this Board through a majority vote." Standing Order No. 2, para. 4(a). That reserved discretion presupposes a completed violation of Rule 1910.80, that is, the use of a form that is not a prescribed form of the Property Tax Appeal Board, which the Board's members may then choose to excuse. As explained below, this matter does not require resort to that reserved discretion, because the Board of Review's Notes on Appeal were not, in the first instance, filed on an unauthorized form.

Rule 1910.80 provides that "[o]nly the prescribed forms of the Property Tax Appeal Board may be used." 86 Ill. Adm. Code 1910.80. The rule does not, however, confine the Board's prescribed forms to a single immutable version incapable of authorized variation to accommodate the operational realities of individual counties. The development, issuance, and modification of the Board's forms, including the comparable sales and assessment equity grid at issue here, fall within the day-to-day administrative responsibilities of the Executive Director. This authority is exercised routinely: the Executive Director and Board staff regularly revise the Board's forms without submitting each revision to the Board for approval, a practice consistent with the Board's own handling of the e-filing portal, which the Executive Director developed and implemented and which the Board later made mandatory for attorneys only through a rule change, without itself having authorized the portal's development. The Executive Director likewise revised the Board's comparable sales and assessment equity grid form itself in connection with the rollout of the e filing portal. The Board takes official notice of its own administrative records reflecting that Cook County is, by a substantial margin, the highest volume jurisdiction appearing before the Board, having generated 42,470 appeals for tax year 2025, 38,599 appeals for tax year 2024, 37,373 appeals for tax year 2023, and 40,098 appeals for tax year 2022. Considering that volume, the Executive Director, acting within his authority over the development and modification of the Board's prescribed forms, authorized the Cook County Board of Review's continued use of the comparable sales and assessment equity grid format at issue in this appeal. That authorization renders the form used by the Board of Review a prescribed form of the Property Tax Appeal Board within the meaning of Rule 1910.80, notwithstanding that it corresponds to an earlier version number than the form currently in general circulation.

Because the form used by the Board of Review is, by virtue of the Executive Director's authorization, a prescribed form, its use does not constitute noncompliance with Rule 1910.80 or Standing Order No. 2, and the zero-weight sanction described in paragraph 4(a) is accordingly not triggered. This is distinct from the situation the Appellant addresses in its briefing, in which the Board's members must act by majority vote to excuse an established violation. No violation occurred here, so no such vote was required. The Board agrees with the Appellant that the

authority reserved to the Board's members in paragraph 4(a) to forgive noncompliance cannot be exercised by staff, but that principle is not implicated where, as here, the form itself was authorized for the Board of Review's use under the Executive Director's separate and distinct administrative authority over the content of the Board's forms.

For the foregoing reasons, the Property Tax Appeal Board finds that the Cook County Board of Review's Notes on Appeal and accompanying comparable sales and assessment equity grid are not subject to the zero weight sanction set forth in Standing Order No. 2, because the Executive Director, acting within his authority over the development and modification of the Board's prescribed forms, authorized Cook County's continued use of this form in light of the volume of appeals filed in that county, and the form used is accordingly a prescribed form within the meaning of Rule 1910.80. Therefore, the Board will consider the board of review's suggested comparables. The Board will now turn to the merits of the appeal.

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 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 the appellant's comparables #1, #2, and #4 and the board of review comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from $7.88 to $16.05 per square foot of living area. The subject's improvement assessment of $13.73 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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:

C E R T I F I C A T I O N

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: November 17, 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 9-215 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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