



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

APPELLANT: Raymond Koehler  
DOCKET NO.: 21-49691.001-R-1  
PARCEL NO.: 19-36-121-058-0000

The parties of record before the Property Tax Appeal Board are Raymond Koehler, 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:** \$3,333  
**IMPR.:** \$16,666  
**TOTAL:** \$19,999

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 one-story dwelling of masonry construction with 1,446 square feet of living area. The dwelling is. Features of the home include a full basement, central air conditioning, and a two-car garage. The property has a 4,166 square foot site located in Lake Township, Cook County. The subject is classified as a class 2-03 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 \$19,999. The subject property has an improvement assessment of

\$16,667 or \$11.53 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.

At hearing, the appellant argued the board of review's evidence was not submitted on the correct Property Tax Appeal Board ("PTAB") forms as required by PTAB's Standing Order No. 2- Use of Unauthorized Forms and Enforcement of Rule 1910.80, and therefore should be given no weight. The appellant and the board of review's representative stood on the previously submitted evidence.

### **Conclusion of Law**

As a preliminary matter, the Board finds PTAB's Standing Order No. 2- Use of Unauthorized Forms and Enforcement of Rule 1910.80 states in part:

The Property Tax Appeal Board (PTAB) provides, as required by law, the forms a party must use when filing an appeal before PTAB. 35 ILCS 16-165; 86 Ill.Admin.Code 1910.30(c) and 1910.80. Despite the PTAB posting all its forms at [www.ptab.illinois.gov](http://www.ptab.illinois.gov) and rules mandating that parties only use PTAB's prescribed forms, practitioners repeatedly fail to use them. Additionally, practitioners frequently submit petitions and other forms with mathematical errors, incorrectly formatted property index numbers, and other careless mistakes that waste the PTAB's time and resources. The PTAB has developed an e-filing portal to, in part, alleviate these time-wasting, careless errors and create a uniform filing process for all appeals. In the interest of administrative efficiency and to rectify this situation,

1. This Standing Order applies to all matters filed after February 28, 2023. 2. This Standing Order applies to all parties, including appellants, intervenors, and boards of review. 3. All parties are ordered to use PTAB's prescribed forms whether a party is filing by paper or through the e-filing portal (abbreviated "EFP" in PTAB's rules). Any party not complying with PTAB's rules will be subject to sanctions. 4. Enforcement of Rule 1910.80 (86 Ill.Admin.Code §1910.80)

Enforcement of Rule 1910.80 (86 Ill.Admin.Code §1910.80): a. The Executive Director is instructed to ensure that all parties comply with this Order and to recommend, to this Board, decisions with sanctions imposed on non-compliant parties. The sanction will be to give any evidence not submitted on the proper form zero weight. For example, suppose a Standing Order No. 2 appeal is based entirely, or in part, on comparable sales, and the petitioner submits a grid that differs or electronically alters the prescribed grid on PTAB's form; then, in that case, the comparable sales will be given no weight. Likewise, if a board of review's Notes on Appeal does not conform to the grid on the prescribed form, then in that case, the board of review's comparable sales will be given no weight. This directive is mandatory for PTAB's staff. The discretion not to impose sanctions rest solely with this Board through a majority vote.

The Board finds the board of review's submission complied with PTAB's Standing Order No. 2. The appellant's argument that the board of review's evidence submission violated rule 1910.80 is unsupported. The Board gives this argument no weight.

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 comparable #2 and the board of review's comparable properties #1, #3, and #4. These comparables had improvement assessments that ranged from \$8.13 to \$12.99 per square foot of living area. The subject's improvement assessment of \$11.53 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: \_\_\_\_\_

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: June 16, 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

AGENCY

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