



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

APPELLANT: John Ronan
DOCKET NO.: 22-20168.001-R-1
PARCEL NO.: 12-02-212-020-0000

The parties of record before the Property Tax Appeal Board are John Ronan, the appellant, by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski, 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: \$9,310
IMPR.: \$71,980
TOTAL: \$81,290

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 2022 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 exterior construction with 2,983 square feet of living area. The dwelling is approximately 1 year old.¹ Features of the home include a full basement with a recreation room, 3 full bathrooms, a fireplace, and a two-car garage.² The property has a 6,650 square foot site and is located in Park Ridge, Norwood Park Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ Age was described by the appellant as "up to 62" without further explanation why the classification age was reported, although the appellant asserted in rebuttal that the dwelling was actually 71 years old changing its classification to a 2-06 property.

² The board of review reported both air conditioning and a fireplace, neither of which were refuted by the appellant in the rebuttal filing.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and .7 or .8 of a mile from the subject. The comparables consist of class 2-78 two-story dwellings of masonry or frame and masonry exterior construction which range in age from 32 to 38 years old. The dwellings range in size from 3,010 to 3,197 square feet of living area. Each comparable has a full basement with a recreation room, a fireplace, and a two-car garage. The comparables have improvement assessments ranging from \$45,282 to \$49,365 or from \$15.04 to \$15.44 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$45,521 or \$15.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,290. The subject property has an improvement assessment of \$71,980 or \$24.13 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 located in the same neighborhood code as the subject and ¼ of a mile from the subject. The comparables consist of class 2-78 two-story dwellings of frame or masonry exterior construction which are 3 to 11 years old. The dwellings range in size from 2,764 to 3,034 square feet of living area. The comparables have full basements, three of which have finished area, central air conditioning, one or two fireplaces, and either a 2-car or a 2.5-car garage. Comparable #4 also has "other improvements" which are not further identified on the record. The comparables have improvement assessments ranging from \$69,321 to \$75,850 or from \$24.38 to \$25.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant criticized the board of review for merely providing two comparable sales and also for providing purportedly insufficient evidence in accordance with Board procedural rule Section 1910.63(c) (86 Ill.Admin.Code §1910.63(c)). The appellant also noted that the board of review failed to provide a copy of the property record card or characteristics sheet of the subject. (Citing 86 Ill.Admin.Code §1910.40(a)).

The appellant also submitted a single-spaced 4 2/3-page listing of nearly 215 class 2-78 properties in the subject's neighborhood code, the subject property has a higher per-square-foot improvement assessment than 201 of the properties.

As part of the proposed actual age of the subject of 71 years old, the appellant also purports to alter the subject's classification code to 2-06 and proposes an altered improvement assessment request of \$52,232 or \$17.51 per square foot of living area.

Conclusion of Law

As an initial matter, the Property Tax Appeal Board finds the appellant improperly sought to submit a portion of their case-in-chief in the guise of rebuttal evidence in violation of the Board's procedural rules. (86 Ill.Admin.Code §1910.66(c)). The appellant originally reported the age of the subject dwelling as "up to 62." Once the board of review reported the dwelling was 1 year old, in appellant's rebuttal filing, appellant purported to provide the subject's actual age of 71

years old and simultaneously argued the subject property therefore should actually be a class 2-06 property based on this new/revised information. The Property Tax Appeal Board finds that while rebuttal is appropriate to refute data provided by the opposing party, in this instance, the appellant in rebuttal has both contradicted the appellant's original age description of the subject dwelling and added a new argument related to classification, both of which are not permitted in rebuttal. (86 Ill.Admin.Code §1910.66). More importantly, the Board finds the appellant provided no documentation in support of its contention that the subject dwelling was constructed in 1951 with a resulting age of 71 years old. As a consequence, the Board has given this claim no weight in this record.

The appellant also improperly proposed changing the appellant's assessment reduction request in rebuttal which is not permissible under Board rules. (86 Ill.Admin.Code §1910.40). One change proposed by the appellant involved the re-classification to 2-06 with a proposed new improvement assessment of \$52,232 or \$17.51 per square foot of living area. A second proposed new improvement assessment reduction by the appellant to \$54,831 or \$18.38 per square foot of living area was also improperly outlined in the rebuttal filing. Instead, the appellant's petition requesting an improvement assessment reduction to \$45,521 governs this appeal proceeding in accordance with the Board's procedural rules.

Finally, the Board has given no weight to the appellant's rebuttal argument criticizing the board of review for not providing four comparable sales in support of the subject's estimated market value. The Board finds the sole basis for appeal by the appellant was "assessment equity." In accordance with Section 16-180 of the Property Tax Code, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180). In light of the appellant's assessment inequity argument, the board of review properly provided responsive equity data in its pleadings, not comparable sales data.

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 parties submitted a total of eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board which are each similar to the subject in classification, story height and dwelling size. Nevertheless, the Board has given reduced weight to appellant's comparables which are each older than the subject dwelling and more distant from the subject property as compared to the board of review comparables which are more similar to the subject both in age and location.

The Board finds the best evidence of assessment equity in the record consists of the board of review comparables, which present various degrees of similarity to the subject in dwelling size. In addition, adjustments to the comparables are necessary for differences in age, lack of finished basement amenity, fireplace count, and/or garage capacity when compared to the subject. Each

of these comparables are relatively similar to the subject in location being within ¼ of a mile. The best comparables have improvement assessments ranging from \$69,321 to \$75,850 or from \$24.38 to \$25.08 per square foot of living area. The subject's improvement assessment of \$71,980 or \$24.13 per square foot of living area is within the range of the best comparables in terms of overall improvement assessment and slightly below the best comparables on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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: _____

October 21, 2025



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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