FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Home First Realty Inc.
DOCKET NO.: 22-31115.001-R-1
PARCEL NO.: 19-31-407-117-0000

The parties of record before the Property Tax Appeal Board are Home First Realty Inc., 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:	$5,856
IMPR.:	$7,118
TOTAL:	$12,974

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 10,648 square foot site improved with an approximately 69-year-old, one-and-a-half-story dwelling of frame construction with 1,167 square feet of living area. Features include a crawlspace, central air conditioning, and a two-car garage. The subject property is located in Burbank, Stickney Township, Cook County and is classified as a 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based, in part, on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 14, 2020, for a price of $94,000 or $80.55 per square foot of living area, including land. The evidence of sale consisted of a copy of a settlement statement and appellant's answers to Section IV – Recent Sale Data of their appeal. This evidence indicated that the subject property was sold at auction and that the subject's sale was not between family members or related corporations.

The appellant indicated that the property was not advertised for sale, the sale was not due to a foreclosure proceeding, and that a contract for deed was not utilized. The appellant indicated the $65,000 was spent renovating the subject before it was occupied. The appellant also submitted a copy of the board of review's decision letter reflecting a total assessment for the subject property as $12,974. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $9,400.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $12,974. The subject's assessment reflects a market value of $129,740 or $111.17 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10% as determined by under the Cook County Real Property Assessment Classification Ordinance. The board of review submitted four comparables, two of which included sales information. The sales comparables ranged: in date of sale between July 2021 and August 2021; in price between $269,900 and $274,000; in living area square footage between 1,152 and 1,312; and in sale price per square foot between $208.84 and $234.29. The four comparables ranged in assessment per square foot between $9.84 to $11.76. Based on this evidence, the board of review requested that the assessment be confirmed.

In rebuttal, the appellant contended the board of review did not dispute the arms-length recent sale of the subject property and reiterated its request for relief.

This matter was previously set for hearing. Prior to the hearing date, the parties submitted a written request to submit legal briefs in lieu of hearing and to have this matter written on the evidence submitted. The administrative law judge granted the parties' request.

The appellant filed a motion asserting that the board of review's Notes on Appeal were not submitted on the Board's current prescribed form, but instead on an earlier version of that form. The appellant contended that, under paragraph 4(a) of Standing Order No. 2 and Rule 1910.80, this discrepancy requires the Board to give the board of review's comparable sales evidence no weight. In support, the appellant identified numerous formatting and content differences between the two versions of the form, requested that the Board take administrative notice of its 2024 Synopsis of Representative Cases and, in particular, of the Board's decision in *Barkau*, Docket No. 22-03256.001 C 2 (May 2024), and argued that only the Board's own members, acting by majority vote, possess discretion under Standing Order No. 2 to excuse noncompliance with Rule 1910.80.

The board of review responded that its Notes on Appeal, though prepared in an earlier version of the form, remain "a prescribed form of the Property Tax Appeal Board" and that its timely submission therefore complies with Standing Order No. 2. The board of review further relied upon a June 6, 2024, email from the Executive Director and General Counsel to board of review staff acknowledging that the form used by Cook County was outdated, but confirming that the submission continued to provide all information necessary for the board of review to defend appeals and for the Board to satisfy its reporting obligations to the General Assembly, and advising that there was accordingly no need for Cook County to revise its form. The board of review argued that no party is prejudiced by the continued use of this form and that the appeal should be decided on the merits of the valuation evidence in the record.

In reply, the appellant argued that the board of review's Notes on Appeal were filed before the June 6, 2024, email existed and cannot retroactively be validated by it, that the email was issued by staff rather than by the Board's members acting through a majority vote as Standing Order No. 2 requires for any exception, and that the omission of certain fields, including property class and the number of dwelling units, together with the inclusion of fields not permitted on the appellant side, such as condition, bedroom count, and total room count, is prejudicial to appellants generally.

Conclusion of Law

As a preliminary matter, 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 a 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.

The Board's decision in *Barkau*, cited by the appellant, is distinguishable on this basis. In *Barkau*, the St. Clair County Board of Review submitted property record cards in lieu of the prescribed comparable sales and assessment equity grid, and that county held no authorization, from the Executive Director or otherwise, permitting the use of that alternative form of documentation. Here, by contrast, the Cook County Board of Review's continued use of the grid format at issue was specifically authorized by the Executive Director. *Barkau* accordingly does not address, and does not foreclose, the Executive Director's authority to authorize a particular version of the Board's prescribed grid for use by a specific county board of review in the administration of the Board's caseload.

The Board has also considered the appellant's argument that certain fields on the earlier form, including property class and the number of dwelling units, are omitted, while other fields not present on the current prescribed form, including condition, bedroom count, and total room count, are included. These concerns go to the weight and persuasiveness of the board of review's evidence and may be raised in argument on the merits of the appeal. They do not, however, alter the Board's conclusion that the threshold sanction under Standing Order No. 2 does not apply to a submission the Board has authorized.

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.

IT IS THEREFORE ORDERED that the Appellant's Motion to Impose Sanctions on the Cook County Board of Review's evidence pursuant to Standing Order No. 2 is DENIED. The Board will now turn to the merits of the appeal.

The appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Illinois Supreme Court defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. *Springfield Marine Bank v. Property Tax Appeal Board*, 44 Ill.2d. 428 (1970). In addition, Section 1-50 of the Property Tax Code defines fair cash value as:

> The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

The Property Tax Appeal Board finds the subject's sale does not meet at least one of the fundamental requirements to be considered an arm's-length transaction reflective of fair cash value. The Board finds the preponderance of the evidence shows the subject property was not advertised or exposed for sale on the open market. Rather, the appellant reported the subject property was sold at auction. While an auction sale can be arms-length, the appellant did not provide evidence of the purpose of the auction and also indicated in Section IV of the appeal form that the property was not advertised for sale and that the seller was a lender. Further, even if the sale were to be accepted, the market value of the property would be equivalent to the $94,000 sale price in addition to the $65,000 spent renovating the property, yielding a total market value for the subject property of $159,000, higher than the current assessed value of the subject property.

Although the appellant's evidence may suggest the subject's transaction was between a willing, knowledgeable buyer and seller, the Board finds the appellant did not prove by a preponderance of the evidence that the sale was typical of the due course of business and trade. Therefore, the subject's sale price was given reduced weight and is not considered indicative of fair market value. The appellant ultimately had the burden of showing overvaluation in the assessment process by a preponderance of the evidence. The Board finds that the appellant has failed to meet this burden of proof and that a reduction on this basis 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: October 20, 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.

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