



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

APPELLANT: Charles Russ  
DOCKET NO.: 22-38543.001-R-1  
PARCEL NO.: 12-02-124-003-0000

The parties of record before the Property Tax Appeal Board are Charles Russ, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. 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:** \$8,612  
**IMPR.:** \$34,113  
**TOTAL:** \$42,725

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 multi-level/split-level dwelling of frame and masonry exterior construction with 1,443 square feet of above ground living area. The dwelling is approximately 68 years old. The home features a partial basement that is finished with a formal recreation room, central air conditioning, one fireplace, two full bathrooms, one additional half bathroom and a three-car garage. The property has a 6,625 square foot site and is located in Park Ridge, Leyden Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with split-level dwellings of masonry or frame

and masonry exterior construction that range in size from 1,340 to 1,516 square feet of above ground living area. The dwellings are from 64 to 69 years old. The comparables each have a partial basement that is finished with a formal recreation room, one full bathroom, one additional half bathroom and either a one-car or a two-car garage. Comparable #5 has central air conditioning. Three comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$28,108 to \$31,250 or from \$20.13 to \$21.01 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$29,798 or \$20.65 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the Cook County Board of Review decision for the 2022 tax year disclosing the total assessment for the subject of \$42,725. The subject property has an improvement assessment of \$34,113 or \$23.64 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,150 to 1,631 square feet of above ground living area. The dwellings are from 47 to 73 years old. The comparables each have a partial basement, three of which are finished with a formal recreation room. Each comparable has either one or two full bathrooms and three comparables each have one or two additional half bathrooms. Three comparables have central air conditioning and each comparable has a two-car garage. The comparables have improvement assessments that range from \$34,064 to \$40,785 or from \$25.01 to \$29.62 per square foot of above ground living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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 nine comparable properties for the Board's consideration. The Board has given less weight to the four comparables submitted by the board of review, which differ from the subject dwelling in size and/or age. Additionally, board of review comparable #1 is a dissimilar one-story design, when compared to the subject's multi-level design.

The Board finds the best evidence of assessment equity to be the appellant's five comparables, which have same assessment neighborhood code and property classification code as the subject property. The comparables are similar to the subject dwelling in size, design and age. However, all five comparables are inferior to the subject dwelling in bathroom count and garage capacity,

and four comparables each lack central air conditioning, a feature of the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. The comparables have improvement assessments ranging from \$28,108 to \$31,250 or from \$20.13 to \$21.01 per square foot of above ground living area. The subject's improvement assessment of \$34,113 or \$23.64 per square foot of above ground living area falls above the range established by the best comparables in the record, which appears to be logical due to the subject's superior features. Based on this record and after considering 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: \_\_\_\_\_

August 19, 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

AGENCY

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