



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

APPELLANT: Ryan Banks  
DOCKET NO.: 22-44049.001-R-1  
PARCEL NO.: 03-31-218-005-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Ryan Banks, the appellant, by attorney Jeremy Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$8,100  
**IMPR.:** \$48,870  
**TOTAL:** \$56,970

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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 2,626 square feet, two-story frame structure on a 6,750 square feet parcel in Arlington Heights, Wheeling Township, Cook County. The seven-year-old, class 2-78 residence per the Cook County Real Property Assessment Classification Ordinance contained 2.5 bathrooms, air conditioning, an attached two-car garage, and a full basement.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to \$18.61 per living square foot. To show subject assessment nonuniformity, the appellant presented information on four class 2-78 properties within .9 miles of the subject. These suggested comparables included a two- or three-car garage, a full basement, and air conditioning. The appellant's selections spanned 18 to 32 years in building age; 2,447 to 3,393 square feet in improvement area; and \$16.09 to \$21.22 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$62,900, or \$23.95 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$71,000 total subject assessment, the county board of review introduced into evidence four two-story buildings in the subject’s subarea as assessment comparables. The county board of review’s preferred comparators had a two- or 2.5-car garage, a partial basement, and air conditioning—except in submission #2. These improvements ranged from 56 to 61 years in building age; from 2,378 to 2,657 square feet in size; and \$14.43 to \$17.90 per living square foot in improvement assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the assessment subject. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant overcame this burden of proof.

In this record, board of review comparable #1 and appellant comparables #1 and #4 were most similar to the subject improvement and provide the best evidence of subject assessment equity. Board of review comparable #1 and appellant comparable #4 both featured more living and garage space than the subject, though board of review comparable #1 had an inferior basement and appellant comparable #4 lacked the subject’s fireplace. Meanwhile, appellant comparable #1, which was the nearest to the subject, lacked some of the subject’s living and garage space but otherwise matched the subject’s attributes. Based on these comparators, the subject improvement would be equitably assessed between \$15.42 and \$21.22 per living square foot. Because the subject’s \$23.95 per improvement square foot assessment exceeds the equitable range (and all of the assessments in the board of review’s evidence), PTAB finds the appellant demonstrated assessment inequity by clear and convincing evidence. A reduction in the subject improvement assessment to \$18.61 per square foot for a total subject assessment of \$56,970 is accordingly merited.

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:

March 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 9-125 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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