



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

APPELLANT: Peter D. Roberson
DOCKET NO.: 23-25904.001-R-1
PARCEL NO.: 09-12-435-024-0000

The parties of record before the Property Tax Appeal Board are Peter D. Roberson, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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 **An Increase** 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: \$6,250
IMPR.: \$32,483
TOTAL: \$38,733

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 2023 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 1.5-story dwelling of masonry exterior construction with 1,677 square feet of living area and which is approximately 69 years old. Features include a full basement, 2 full bathrooms, a fireplace, and a 1.5-car garage. The property has a 5,952 square foot site and is located in Glenview, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property is reported to be an owner-occupied dwelling. The subject property was also the subject matter of an appeal before the Property Tax Appeal Board in Docket No. 22-33211 in which the Board agreed to reduce the subject's total assessment to \$38,733 based on the evidence of record and the appellant's reduction request.

For tax year 2023, the appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables along with property characteristics sheets. The comparables are located in the same neighborhood code as the subject and within .7 of a mile from the subject. The comparables consist of class 2-03 1-story dwellings of masonry exterior construction which are 65 to 74 years old. The comparables have improvement assessments ranging from \$26,561 to \$29,111 or from \$16.99 to \$18.07 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$28,995 or \$17.29 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 \$37,843. The subject property has an improvement assessment of \$31,594 or \$18.84 per square foot of living area. The board of review also reported that tax year 2022 was the first year of the general assessment cycle in Maine Township and that no equalization factor was applied in 2023.

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 2-03 1.5-story dwellings of masonry exterior construction which are 68 to 75 years old. The properties have improvement assessments ranging from \$30,787 to \$35,683 or from \$19.72 to \$22.77 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

On October 2, 2023, the Property Tax Appeal Board issued Standing Order No. 3. The Standing Order expressly articulates the Board's interpretation of Sec. 16-185 of the Property Tax Code (35 ILCS 200/16-185), commonly referred to as the "Rollover Statute."¹ The Standing Order was issued prior to the filing of this matter. Nevertheless, as a courtesy, an email was sent to the appellant and all other parties on August 21, 2025 which notified the parties of the issuance of the Standing Order and granted the appellant thirty (30) days to withdraw the appeal or file a brief arguing the merits of the Board's interpretation of the Rollover Statute. The appellant did not withdraw this appeal or file a brief within thirty days. Therefore, the appellant has forfeited its opportunity to present a legal argument contesting the Board's interpretation of the Rollover Statute.

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 this appeal is controlled by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

¹ A copy of Standing Order No. 3 has been added to the record in this matter.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board in tax year 2022 under Docket Number 22-33211.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$38,733 based on the evidence of the parties and the appellant's requested assessment reduction. The Property Tax Appeal Board finds the Cook County Board of Review disclosed that the triennial general assessment period for Maine Township began with the 2022 tax year and no equalization factor having been issued.

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 **on which a residence occupied by the owner is situated**, such reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Board finds this record disclosed the subject property is an owner-occupied dwelling and that the 2022 and 2023 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2022 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that no township equalization factor was issued in Maine Township for tax year 2023. Therefore, applying section 16-185 of the Property Tax Code results in an increased total assessment of \$38,733.

Based on this record the Board finds a reduction in the subject's assessment is not justified. Furthermore, the Board finds, as articulated in Standing Order No. 3, that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) mandates an increase in the subject's assessment.

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: January 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 9-125 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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