



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

APPELLANT: Matthew Esposito
DOCKET NO.: 23-27294.001-R-1
PARCEL NO.: 09-35-101-017-0000

The parties of record before the Property Tax Appeal Board are Matthew Esposito, the appellant(s), 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, 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: \$11,444
IMPR.: \$39,552
TOTAL: \$50,996

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 is a two-story, single-family residence of frame/masonry construction containing 2,417 square feet of living area. The dwelling is 68 years old and includes a full unfinished basement, one fireplace, central air conditioning, and a one car garage. The parcel is 6,732 square feet of land located in the City of Park Ridge, within Maine Township, Cook County. The property is classified as a Class 2-06 residence under the Cook County Real Property Assessment Classification Ordinance and is reported by the appellant to be owner occupied.

The appellant contends that the subject property is inequitably assessed and submitted four comparable equity properties with varying degrees of similarity to the subject in support of this claim. The comparable properties are located within the same neighborhood code and are

situated approximately between 0.3 miles and 1.3 miles from the subject. Each is classified as Class 2-06 and are listed as “two or more-story” residences of frame/masonry or masonry construction ranging in age from 64 to 95 years and containing between 2,516 and 2,576 square feet of living area. The improvements are reported to have between zero and one fireplaces, central air conditioning, and garage improvements consisting of either a two car or three car garage. Each comparable contains a full or partial basement, with finished basement areas listed as “n/a.” The improvement assessments for these properties range from \$13.18 to \$14.99 per square foot of living area.

Based on this evidence, the appellant requests a reduction of the subject property’s total assessment to 45,330, consisting of a land assessment of 11,444 and an improvement assessment of 33,886.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of 50,996 for the subject property, which includes an improvement assessment of 39,552, or \$16.36 per square foot of living area.

In support of the current assessment, the Board of Review provided three equity comparable properties with varying degrees of similarity to the subject. Each comparable is a two-story dwelling of either frame or masonry construction and is located within the same neighborhood code and subarea as the subject property. The comparables are reported to have air conditioning, garage improvements consisting of one- or two-car garages, and basement foundations ranging from partial to full basements, with finished-basement areas described as either unfinished or formal recreation rooms. Improvement assessments for these properties range from \$16.99 to \$20.47 per square foot of living area.

The Board of Review contends that these comparable properties demonstrate that the subject’s current assessment is both equitable and consistent with similarly situated properties, and therefore requests confirmation of the existing assessment.

Conclusion of Law

The taxpayer contends that the subject property is inequitably assessed. Under 86 Ill. Admin. Code §1910.63(e), the appellant bears the burden of proving inequity by clear and convincing evidence, which must include assessment documentation for at least three comparable properties demonstrating similarity, proximity, and the absence of significant distinguishing characteristics. See 86 Ill. Admin. Code §1910.65(b).

As a preliminary matter, the Board notes that the appellant listed basement-finish information for all submitted comparables as “N/A,” identified each dwelling only as “two or more stories,” and did not provide required property record cards. These omissions prevent verification of essential structural characteristics, including the actual number of stories and basement improvements, thereby reducing the evidentiary weight of the appellant’s submissions.

The record contains seven Class 2-06 equity comparables presented by both parties. The Board assigns greatest weight to those properties most similar to the subject in location, age, size, and physical features. The appellant's comparables differ from the subject in several material respects, including garage capacity, basement type, fireplace count, and age. Additionally, three of the appellant's comparables are located more than one mile from the subject, diminishing their relevance for assessment equity purposes.

Taken together, the appellant's incomplete data, lack of verified structural information, significant amenity differences, age disparities, and limited proximity prevent the Board from determining whether the appellant's comparables are sufficiently similar to the subject for assessment equity analysis. The appellant therefore has not established inequity by clear and convincing evidence. Because the appellant failed to meet this burden, a detailed review of the Board of Review's equity evidence is not necessary.

After reviewing all evidence submitted by both parties, the Board finds that the subject improvement assessment is adequately supported. A reduction in the assessment is not warranted.

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 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.

PARTIES OF RECORD

AGENCY

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