



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

APPELLANT: Eric Young
DOCKET NO.: 23-38035.001-R-1
PARCEL NO.: 31-33-406-047-0000

The parties of record before the Property Tax Appeal Board are Eric Young, the appellant(s); 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: \$4,238
IMPR.: \$13,992
TOTAL: \$18,230

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 7,705 square foot parcel of land improved with a 47-year-old, multi-level, frame, single-family dwelling, containing 1,200 square feet of living area. The property is located in Richton Park, Rich Township, Cook County, and is a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity as the basis of the appeal. In support of his argument, appellant submitted information on five suggested equity comparables. They were each improved with a multi-level, single-family dwelling, of either frame or frame and masonry construction. They ranged in size between 1,170 and 2,148 square feet of living area and in improvement assessment between \$6.64 and \$7.70 per square foot of living area. In addition, appellant submitted a copy of the board of review's written decision reflecting a final assessment for the subject property of \$18,230. Based on the evidence submitted, appellant requested a reduction in the subject's assessment to \$12,794.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation for the subject property of \$18,230, with an improvement assessment of \$13,993, or \$11.66 per square feet of living area. In support of its contention of the correct assessment, the board of review submitted four equity comparable properties. The board of review's equity comparables were each improved with a multi-level, single-family dwelling, of frame construction. They ranged in size between 925 and 1,336 square feet of living area and in improvement assessment between \$11.87 and \$14.90 per square foot of living area.

In rebuttal, appellant submitted a letter stating that the board of review's evidence is procedurally and substantively deficient based on its use of an allegedly outdated Notes on Appeal form in violation of PTAB's rule 1910.40 and Standing Order No. 2. In addition, appellant states the comparables submitted by the board of review differ from the subject property in condition.

Conclusion of Law

Appellant raised a contention of law in rebuttal stating that the board of review's evidence is procedurally and substantively deficient. Property Tax Appeal Board (PTAB) Rule §1910.69(a) "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. If contentions of law are raised, PTAB Rules provide that "[u]nder the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property." Ill. Admin Code, Title 86, Chapter II, Part 1910, §1910.63(b) ("PTAB Rules").

In this case, appellant submitted a letter in rebuttal stating that the board of review's evidence is procedurally and substantively deficient, based on its use of an allegedly outdated Notes on Appeal form in violation of PTAB's rule 1910.40 and Standing Order No. 2 that mandates the use of standardized forms. The Board recognizes the Notes on Appeal form used in this case as the standard form and, notes that the bottom of page one, the form states:

Printed by Authority of the State of Illinois. This form is promulgated pursuant to 35 ILCS 200 Article 7 and 35 ILCS 200/16-160 through 16-195, and 1910.40 of the rules of the Property Tax Appeal Board. Failure to complete and timely file this form shall result in the default of the Board of Review as provided in 1910.69 of the rules of the Property Tax Appeal Board.

The PTAB is not aware of a different standardized form than the one used by the Board in the instant case and appellant did not provide an example of such or any other evidence to suggest the form used is in violation of PTAB's rule 1910.40 or Standing Order No. 2. The PTAB finds appellant did not meet its burden by the preponderance of the evidence that the subject property's assessment is incorrect based on its contention of law argument.

Appellant 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 PTAB finds appellant *has not met* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The PTAB finds the best evidence of assessment equity to be *appellant's comparable #3 and the board of review's comparables #2, #3, and #4*. These comparables had improvement assessments that ranged from \$7.26 to \$14.90 per square foot of living area. The subject's improvement assessment of \$11.66 per square foot of living area falls *within* the range established by the best comparables in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the PTAB finds the subject's improvement assessment is supported. The PTAB finds that the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request *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

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: February 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

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