



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

APPELLANT: Joseph Larry  
DOCKET NO.: 23-42880.001-R-1  
PARCEL NO.: 31-16-308-001-0000

The parties of record before the Property Tax Appeal Board are Joseph Larry, 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:** \$4,842  
**IMPR.:** \$16,219  
**TOTAL:** \$21,061

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 one-story dwelling with 1,875 square feet of living area of frame construction. The dwelling is approximately 39 years old. Features of the home include a slab foundation, central air conditioning, and a two-car garage. The property has a 12,105<sup>1</sup> square foot site and is located in Matteson, Rich Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment equity as the basis of the appeal. In support of the argument of overvaluation the appellant submitted information on four comparable sales properties which sold from July 2023 to May 2024 for sales prices ranging

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<sup>1</sup> Appellant submits that the lot size of the subject property is 12,110 square feet while the board of review submits that it is 12,105 square feet. The Board finds that this difference is negligible and will not affect the analysis of this appeal.

from \$136,000 to \$180,000 or \$104.37 to \$120.00 per square foot of living area, land included in the sale price. The subject property has a total assessment of \$21,061 which reflects a market value of \$210,610 or \$112.33 per square foot of living area, land included in the sale price. The improvements on the suggested comparable sales properties were class 2-03 properties that ranged in age from 47 to 52 years and in size from 1,247 to 1,602 square feet of living area. These comparables were located within different neighborhood code as the subject and the appellant failed to disclose proximity to the subject. Each of these comparables was a class 2-03 property of frame or brick construction, with a slab foundation, central air conditioning, and a garage. Appellant disclosed that this is an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The appellant also argued assessment inequity as a basis for this appeal. In support of the argument of assessment inequity appellant submitted the same four properties as described in the appellant's argument of overvaluation based on comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,061. The subject's assessment reflects a market value of \$210,610 or \$112.33 per square foot of living area, including land, when applying the three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review did not submit any information in support of its contention of the correct assessment based on comparable sales.

In support of its contention of proper assessment based on assessment equity the board of review submitted information on three class 2-03 and one class 2-04 properties with varying degrees of similarities to the subject which are located within the same neighborhood code as the subject but for which the board of review failed to disclose proximity to the subject. The improvements ranged: in age from 38 to 47 years; in size from 1,353 to 2,189 square feet of living area; and in improvement assessment from \$9.20 to \$11.53 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3, and #4. These comparables sold for prices ranging from \$104.37 to \$120.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$112.33 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also 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 eight equity comparable properties for the Board's consideration in determining assessment equity. After considering all the comparable properties submitted by the parties the Board finds that the comparable properties submitted by the parties lacked sufficient similarities with subject to allow a thorough analysis to determine if the subject was inequitably assessed. All of the appellant's suggested comparables were of unknown proximity to the subject and all were smaller in square feet of living area than the subject. All of board of review's suggested comparables were of unknown proximity to the subject. Some of the board of review's comparables were smaller and others larger in square feet of living area than the subject. In addition, there were differences between the subject and some of the suggested comparables in bathrooms and basements.

While this Board finds that the board of review failed to provide evidence of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics to the subject, it is ultimately the appellant's burden of showing inequity in the assessment process by clear and convincing evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis 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: 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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