



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brandon Wright
DOCKET NO.: 23-45615.001-R-1
PARCEL NO.: 31-20-114-014-1015

The parties of record before the Property Tax Appeal Board (PTAB) are Brandon Wright, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds No Change in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	\$830
IMPR.:	\$20,977
TOTAL:	\$21,807

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 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 1,600 square feet unit in a condominium built on a slab foundation on a 134,157 square feet parcel in Matteson of Rich Township, Cook County. The 19-year-old unit, a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance, featured 2.5 bathrooms, one fireplace, central air conditioning, and a garage. The appellant bases the appeal on evidence of assessment inequity.

Contesting the \$21,039 subject improvement assessment as inequitably high, the appellant requests the assessment rate be reduced to \$11.84 per improvement square foot. To show that the subject assessment is not uniformly assessed compared to similar properties, the appellant offered nine class 2-99 properties less than one mile away from the subject as assessment benchmarks. These suggested comparators each had at least one fireplace, a 400 square feet garage, air conditioning, and 2.5 bathrooms. The appellant's selections were 20 years in building age; 1,600 square feet in living area; and between \$10.79 and \$11.85 per improvement square foot in assessment.

The county board of review responded that the subject improvement was fairly assessed at \$21,039, or \$13.15 per living square foot in its “Notes on Appeal.” In defense of the \$21,869 total subject assessment, the board of review supplied a breakdown of the estimated fair market value of the subject unit based on recent sale data. The information on comparable units indicated that \$19,383,057 was the market value for all appealed units in the condominium. After applying the subject unit’s percentage of ownership in the condominium and the 10% level of assessment for class two properties under the Cook County Real Property Assessment Classification Ordinance, the board of review concluded the correct subject assessment was \$21,807.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; 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 a property tax appeal is based on unequal treatment in the assessment, 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 needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of sufficiently similar properties showing the proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

In this docket, the appellant submitted as comparables units identical to the subject property in every meaningful respect. But when a condominium unit is the subject of a property tax assessment appeal, PTAB must consider the relative percentage of ownership allocated to the subject unit to determine whether a property is comparable to the subject unit. Because the appellant failed to disclose the percentage of ownership allocated to each unit, PTAB accordingly decreases the weight it allocates to the similarity of the appellant’s suggested comparables for assessment equity purposes. By contrast, the board of review provided specific information noting the subject unit had a 1.1249% ownership interest in the condominium building. Extrapolating from the \$218,067 sales-based market value of the unit, the subject would be equitably assessed at around \$21,807. Because the subject assessment of \$21,869 slightly exceeds the implied market value of the subject and the appellant supplied nine (albeit not ownership-adjusted) comparables demonstrating that the subject’s improvement assessment was relatively high, PTAB finds the appellant established by clear and convincing evidence that a reduction in the total subject assessment to \$21,807 is 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: _____

C E R T I F I C A T I O N

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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