



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

APPELLANT: Kevin Caplis  
DOCKET NO.: 23-51515.001-R-1  
PARCEL NO.: 18-18-302-028-0000

The parties of record before the Property Tax Appeal Board are Kevin Caplis, 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:** \$28,435  
**IMPR.:** \$82,952  
**TOTAL:** \$111,387

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 consists of a 34,467 square foot parcel of land improved with a 44-year-old, two-story, frame and masonry, single-family dwelling, containing 4,851 square feet of living area. Features of the subject property include four bathrooms and a three-car garage. The property is located in Burr Ridge, Lyons Township, Cook County and is a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity as the basis of the appeal. In support of its assessment inequity argument, appellant submitted information on three suggested equity comparables. They were each improved with a single-family dwelling of either masonry or frame and masonry construction. They ranged in size between 4,738 and 4,947 square feet of living area and in improvement assessment between \$10.01 and \$13.19 per square foot of living area. They each had four and one-half bathrooms and either a three-car or a four-car garage. One of the

comparable properties was located next door to the subject property and the other two comparables were located 2.87 or 2.96 miles away from the subject property.

In addition, appellant submitted copies of assessment requests and Property Tax Appeal Board decision letters for the subject property for tax years 2020, 2021, and 2022. Also, appellant submitted copies of the evidence submitted for the 2023 tax appeal of the subject property at the board of review level. Furthermore, appellant submitted a letter proving information on the subject property's previous tax appeal for years 2020, 2021, and 2022. Lastly, appellant states the assessment value of its property has been adversely affected by the Illinois Tollway expansion plan.

Appellant also included a copy of the board of review's written decision reflecting a final assessment for the subject property of \$111,387. Based on this evidence, appellant requested a reduction in the subject's assessment to \$76,945.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$111,387, with an improvement assessment of \$82,952, or \$17.10 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted four comparable properties. Each of the comparable properties was improved with a two-story, single-family dwelling, of either masonry or frame and masonry construction. They ranged from 3,879 to 4,532 square feet of living area and in assessment between \$18.64 and \$20.66 per square foot of living area. They ranged in number of bathrooms from three-full bathrooms to three-full-and-two-half bathrooms. Three of the board of review's comparables were located on the same block as the subject property and one was located in the subarea. The board of review also included information in its grid analysis indicating three of its comparables sold between 2021 and 2023 for prices ranging from \$805,000 to \$1,274,000.

In rebuttal, appellant submitted a letter stating the Board reduced the total assessment of the subject property for the 2022 tax year. Appellant argued the findings of both the Cook County Assessor and the board of review differed from the findings of the Property Tax Appeal Board as they relate to the assessment of the subject property for the 2020 and 2021 tax years. In addition, appellant asserted the board of review's comparables for the 2023 tax appeal differ from the subject property greatly in location. Appellant also states the Property Tax Appeal Board previously granted appellant's rollover request for its 2021 and 2022 tax appeals. Regarding the 2023 tax appeal, appellant argued that the board of review's comparables contain erroneous assessment amounts and appellant submitted copies of the comparables used by the board of review in determining the assessment for one of its comparables. In support of this assertion, appellant provided print outs from the assessor's office reflecting assessment for the 2024 tax year.

### **Conclusion of Law**

Appellant contends assessment inequity as the bases 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 appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

In support of its contention that the subject property was inequitable assessed, appellant submitted evidence from the subject property's appeals for the tax years 2020, 2021, and 2022. Regarding appellant's county process argument, the law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . . ." (86 Ill.Admin.Code §1910.50(a)). Thus, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property. In addition, the 2023 tax year is a new triennial assessment cycle and the subject property was reassessed in 2023.

The Board finds the best evidence of assessment equity to be *appellant's comparable #1 and the board of review's comparables #1 and #4*. The best comparables had improvement assessments that ranged from \$10.01 to \$18.81 per square foot of living area. The subject's improvement assessment of \$17.10 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 or differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant did 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kevin Caplis  
125 Tomlin Circle  
Burr Ridge, IL 60527

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602