



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Altman Robert
DOCKET NO.: 23-53769.001-R-1
PARCEL NO.: 18-09-217-034-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Altman Robert, 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:	\$4,241
IMPR.:	\$63,756
TOTAL:	\$67,997

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) contesting 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

A 1,206 square feet, two-story building of frame and masonry construction on a 5,850 square feet parcel in La Grange, Lyons Township, Cook County constitutes the subject property. The 53-year-old, class 2-95 dwelling per the Cook County Real Property Assessment Classification Ordinance contained 1.5 bathrooms,¹ central air conditioning, and a partial basement. On the petition, the appellant selected assessment equity as the basis of the appeal.

¹ The Property Tax Appeal Board (PTAB) observes minor inconsistencies between the subject's bathroom count listed in Section III and Section V of the petition. Upon reviewing the record, PTAB considers this inconsistency immaterial to the outcome.

Arguing the \$63,759 subject improvement assessment is inequitably high, the appellant requests PTAB lower the assessment rate to \$31.45 per improvement square foot.² To show the subject improvement is not uniformly assessed, the appellant put forth three townhouses within 1.4 miles of the subject with assessments between \$14.48 and \$15.01 per improvement square foot as equity comparators. The appellant's nominees all had one bathroom, no garage or fireplace, and air conditioning. These suggested comparators were all 87 years in building age and 874 square feet in living area.

The county board of review responded that the subject was "a multi improvement property" that contained three class 2-95 residences, such that the building as a whole was properly assessed at \$63,579, or \$17.62 per square foot per unit in its "Notes on Appeal" (when dividing the improvement assessment in three to account for the true square footage of each unit). To fortify the propriety of the total subject assessment, the board of review introduced into evidence four properties of unknown proximity to the subject as assessment benchmarks. The board of review's preferred comparators all featured air conditioning, a two-car garage or no garage, one to 2.5 bathrooms, and a partial basement. The board of review represented that the selections varied in building age from one to 60 years; and in living square footage from ",607" to 1,684; and in assessment from \$17.86 to \$26.00 per improvement square foot.³

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; 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 unequal treatment in the assessment is the basis of a property tax appeal, 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 the conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of at least 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 Property Tax Appeal Board (PTAB) finds the appellant did not summit this burden of proof.

² PTAB observes that in the appellant petition and the "Board of Review Notes on Appeal," the parties referenced the 2024 decision assessing the subject property at \$67,997. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the parties' submissions notwithstanding.

³ PTAB notes that, when performing the computation of improvement assessment value per improvement square footage, the improvement square footage of comparable #4 equates to 1,607, not ",607" as represented by the county board of review. Give the overwhelming weight of evidence supporting the conclusion that the correct value is 1,607, PTAB accordingly accepts 1,607 as the correct square footage of comparable improvement #4 in the board of review's submission.

In this case, the appellant submitted properties that substantially deviated from the subject unit in both improvement size, location, and building age.⁴ Indeed, the appellant's evidence suggests that the appellant did not realize the subject assessment encompassed three separate but identical units. As such, board of review comparables #1, #2, and #4 best represent the subject improvement and therefore constitute the best evidence of assessment uniformity in this record. These comparables each had more living space and a better basement than the subject. Board of review comparables #1 and #4 boasted more bathroom utility than the subject, while board of review comparables #2 and #4 featured a two-car garage as opposed to none for the subject. Given the evidence in this record, the subject unit would be properly assessed between \$17.86 and \$26.00 per living square foot. Because the subject's \$17.62 per improvement square foot assessment falls below this equitable range, PTAB concludes the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction is accordingly not justified.

⁴ PTAB notes discrepancies between the appellant's description of the subject and the board of review's description. Upon reviewing all of the evidence, PTAB considers these discrepancies immaterial to the outcome.

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

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