



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

APPELLANT: Richard Sweitzer  
DOCKET NO.: 23-55987.001-R-1  
PARCEL NO.: 11-07-108-004-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Richard Sweitzer, 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:** \$55,480  
**IMPR.:** \$44,520  
**TOTAL:** \$100,000

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2,430 square feet, two-story frame structure perched on a 28,776 square feet lot in Evanston, Evanston Township, Cook County comprises the subject property. The 154-year-old building featured 2.5 bathrooms, central air conditioning, one fireplace, a two-car garage, and a partial basement. The appellant disclosed that the subject property is not an owner-occupied residence.

The appellant contends the subject property assessment as established by the decision of the Property Tax Appeal Board (PTAB) for the 2022 tax year in docket 2022-27339.001-R-1 should be carried forward to the 2023 tax year pursuant to 35 ILCS 200/16-185. In that appeal PTAB issued a decision lowering the assessment of the subject property to \$88,000 based on an agreement between the parties.

Subsequent to the appellant's initial filing with PTAB for the 2023 tax year, PTAB issued a courtesy notice to the appellant that, "[w]hen filing direct appeal must provide evidence" on

October 24, 2024. On November 12, 2024, the appellant submitted a response to PTAB's notice stating that "this appeal is based upon appellants [sic] rights under 35 ILCS 200/16-185."

The county board of review maintained that the subject was properly assessed at \$100,000 in its "Board of Review Notes on Appeal," but provided no evidence on nearby properties. In rebuttal, the appellant contended that they had "been told that the PTAB final administrative decision [for 2022] should have been applied to 2023." The appellant also stated that the board of review did "not provide any comps" in rebuttal. Finally, the appellant argued that the City of Evanston had taken a portion of the parcel, yet the appellant was "still being taxed on" that land. The appellant enclosed the "eminent domain court's determination letter."

On November 14, 2025, PTAB conducted a hearing in which the appellant reiterated the position that the prior year's reduction should be applied to subsequent years. The appellant argued that PTAB must also address the issue that the appellant did not "receive a response to the re review when we submitted the information based on the subsequent year appeal." In response, the county board of review stated that no information was presented to the board of review, so from the county's perspective, the case was de novo. Moreover, the county board of review stated that the comparables the appellant submitted were all above the subject's sale price per square foot. The county board of review also observed the subject property was not owner-occupied such that a rollover should not be guaranteed. The appellant rebutted that the comparables "submitted and resubmitted...were in error," that appellant would not submit such comparables, and that the taxing authorities should protect taxpayers. The board of review countered that if the testimony was submitted in error, the case would no longer be within PTAB's rules regarding evidence submission.

### **Conclusion of Law**

The appellant made a contention of law argument based on the previous decision. The Property Tax Appeal Board (PTAB) observes that, per the Property Tax Code and PTAB rules, PTAB may grant a reduction in a direct appeal, which this petition was, if the evidence tends to show an assessment reduction is warranted. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allows for two types of appeals: a direct appeal, or a rollover.

The provision of 35 ILCS 200/16-185 that outlines the requirements of a direct appeal is as follows:

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 board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225 [35 ILCS 200/9-215 through 35 ILCS 200/9-225], 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.

This direct appeal provision of the statute only permits the appellant to bypass the county board of review and submit a petition to PTAB within 30 days of a PTAB decision lowering the assessment

for a prior year. What the direct appeal provision does not allow, however, is an automatic application of the prior reduction to subsequent years without evidence, which the appellant submitted with the amended petition. During hearing, however, the appellant disavowed the comparables grid as “an error” when the county board of review noted that the comparables all implied higher assessments than the subject’s.

In this case, the appellant appears to request PTAB apply the provisions of the “rollover” provision of Section 35 ILCS 200/16-185, which states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm’s length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board’s assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Here, the appellant asserted that the subject property was not owner-occupied. As such, the subject property is disqualified from a rollover because it fails to meet one of the necessary conditions for a rollover to apply.

Rather, the appellant timely submitted the direct appeal of PTAB’s 2022 decision reducing the subject property tax assessment under the direct appeal clause. Yet when filing the direct appeal—even after a notice from PTAB that “evidence must be submitted”—the appellant continued to argue the 2022 reduction should automatically apply to the 2023 tax year and supplied information on the eminent domain, or “taking” of some of the subject property’s land. But the appellant did not explain the extent to which the taking decreased the property value or specify the amount by which the taking would reduce the subject assessment. Further, even had the appellant not disavowed the evidence in the amended petition, PTAB observes that the comparables’ assessments, which are higher than that of the subject, do not demonstrate nonuniform assessment. In summary, because the subject property does not satisfy the conditions for a rollover on an owner-occupied property, and the appellant did not show assessment inequity by clear and convincing evidence, 86 Ill.Admin.Code §1910.63(e); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998); Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). PTAB finds the appellant did not overcome this burden of proof and a reduction based on this contention of law is not warranted.

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: \_\_\_\_\_

December 23, 2025



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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