



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

APPELLANT: Timothy Gilroy & Jill Matesic
DOCKET NO.: 24-20477.001-R-1
PARCEL NO.: 11-19-209-014-0000

The parties of record before the Property Tax Appeal Board are Timothy Gilroy & Jill Matesic, 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 **A Reduction** 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: \$30,637
IMPR.: \$73,863
TOTAL: \$104,500

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 2024 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 21,500 square foot parcel of land improve with a 11-year-old, two-story, masonry, single-family dwelling. The subject is located in Evanston, Evanston Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants argue a contention of law as the basis of the appeal. In support of this argument the appellant asserted that the subject received a reduction in the 2022 and 2023 appeals before the Property Tax Appeal Board (Board) and that the 2024 assessment year is the last year of the triennial. They further argued that the subject is an owner-occupied residence and qualifies for a “rollover” under section 16-185 of the Property Tax Code. 35 ILCS 200/16-185. In support of this argument, the appellants submitted the 2022 and 2023 Board decisions.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,844. The subject's assessment reflects a market value of \$1,558,440 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review argues that the subject's assessment is controlled by Section 10-50 of the Property Tax Code and the assessment should be increased to reflect the correct assessment. 35 ILCS 200/10-50. The board of review argues the subject received a historic rehabilitation certificate from the Illinois Historic Preservation Agency with a rehabilitation period from 2011 to 2013. The board of review argued that the base year assessment was \$90,267 with the exception of 2016 which was \$113,217. The board of review further argues the Board error in 2021 when it issued a reduction in that appeal based on a "rollover" from the 2019 Board decision. The evidence in the 2019 appeal included the board of review's Notes on Appeal which disclosed no objection to the rollover request. The board of review asserts that 2022 was the 10th year of the rehabilitation statute which would call for an assessment of 50% of the increased value in 2023 and 75% in 2024. 35 ILCS 200/10-50.

The board of review argues that a 2022 appraisal values the subject at \$1,255,000. The board of review further argued that the sales included in this 2022 appraisal were aged and not adjusted for the 2022 market and that the more recent sales submitted by the board of review estimate a value for the subject of \$1,803,200. In support of this the board of review submitted: the subject multiple listing database printout (MLS) for the 2011 sale; the Certificate of Rehabilitation disclosing a rehabilitation period of 2011-2013; a county printout listing the assessments for the subject; the subject's 2022 appraisal; the MLS for the comparables listed in the appraisal; a grid listing seven sales comparables; and the subject's plat of survey.

In rebuttal, the appellant submitted a letter asserting again that the subject should receive a reduction to the previous Board decision of \$104,500. The appellant further argues that the Board's Standing Order No. 3 rebuts the board of review's argument and mandates the "rollover."

The appellant also addressed the board of review's evidence and argued that the 2022 appraisal was not submitted by the appellant as part of the 2024 appeal, that the board of review did not include property record cards or listing sheets on their selected comparables, that the comparables are only raw sales data and do not include a quantitative analysis, and that the information regarding the selected comparables were incorrect. The appellant then noted the incorrect data on the comparables and included links to the MLS for these properties. The appellant included the Board's Standing Order No. 3 and an MLS for the board of review's comparable #1.

This matter was set for hearing on October 14, 2025. Prior to this hearing date, the parties negotiated a settlement and the hearing was canceled. Subsequently, the board of review informed the administrative law judge that the negotiated settlement was rejected by the other two commissioners for the board of review and a second hearing was scheduled for November 14, 2025.

At this hearing, the appellant, Jill Matesic, testified that she submitted a contention of law argument based on 200/16-185. She acknowledged that she did file for a certificate of rehabilitation years ago. She testified that she appealed in 2019 and provided evidence of the certificate of rehabilitation and the dates of the historic freeze. She testified that the parties stipulated to the 2019 appeal. She argued that every year she has to appeal to get the freeze reapplied to the subject. Ms. Matesic testified to the history of the subject's historic preservation assessment freeze. She asserts that the board of review is not accurate in describing the section of the statute for the historic freeze requiring the incremental increases. She argues this language states the assessment it shall not exceed the base value plus the incremental increase, but that the value can be less. The parties discussed the relevant laws that are controlling in this appeal, sections 200/16-40 and 16-50 or section 200/16-185. The administrative law judge briefly described each section. Ms. Matesic addressed the board of review's evidence and argued that the board of review's evidence contains errors. She argued that the rebuttal documents show the correct square footage of the comparables. The administrative law judge stated that the Board is unable to click on links to capture evidence and granted the appellant a day to submit the documents that were included in the link. The appellant timely submitted these rebuttal documents.

The appellants were given eight weeks to submit a brief arguing which section of the Property Tax Code in each of the parties' arguments should be controlling in this appeal. The appellants timely submitted this brief and argued that the two statutes are not conflicting and can be complied with harmoniously. The appellants argue the rollover statute contains two exceptions and could have also included the historic freeze as an exception if they intended so. They argue that the subject meets all the requirements of the rollover statute, and this section should apply. The appellants further argued that the statutes can be read harmoniously with each other. They argued that when the statutes are read correctly, using the historic freeze language of "shall not exceed," the rollover can be applied as this assessment amount will not exceed the assessment required by the historic freeze statute. The appellant's disclosed that they asked the board of review district 2 commissioner to rereview their case and she agreed with the rollover. They submitted Exhibit A, an email from January 9, 2026, in which a member of Commissioner Steele's staff agreed with the stipulated agreement amount as originally provided by district 3. Finally, the appellants described the procedural history of the subject's appeals.

The board of review timely responded. The board of review argued that the historic freeze statute reads for the purposes of computing assessment that it "shall be as follow:" which would require the full value of the property to be applied in determining the assessed value. The board of review also argued that the Property Tax Appeal Board erroneously granted a reduction in the 2021 appeal.

The appellants replied to the board of review's brief asserting that the board of review's brief has a material error in describing the statute as reading "shall be as follows" when in fact the language reads "shall not exceed the following."

Conclusion of Law

The issue before the Board is one of a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The appellant has requested that Section 16-185 of the Property Tax Code be applied in this appeal and the decision from the 2023 appeal be rolled forward to this appeal. 35 ILCS 200/16-185. While the board of review seeks to have Section 10-50 of the Property Tax Code applied and the assessment increased. 35 ILCS 200/10-50.

The Board is tasked in determining which section of the code applies and finding the correct assessment. The plain language of section 16-185 and 10-50 indicate that a residence participating in the Property Tax Assessment Freeze program can have its assessed valuation rolled over in a general assessment period, so long as the assessment does not exceed the assessment formula provided for by the Freeze Law. Even if the statutes appear to conflict, Illinois courts require statutes to be read harmoniously, if possible, which they can here.

The plain language of section 16-185 provides that when the Board issues a decision with a reduced assessment, that lower assessment “shall remain in effect for the remainder of the general assessment period... 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.” 35 ILCS 200/16-185. In the instant appeal, the appellant has met all the requirements of this section. The Board gives little weight to the board of review’s argument that the Board erred in reducing the subject’s assessment in the previous year’s appeal. The Board’s decision was based on a stipulated agreement between the appellant and the board of review. It is disingenuous of the board of review to now argue that this agreement, which they entered into, should not have been accepted by the Board.

Section 10-50 provides a property’s valuation “shall not exceed” its base year valuation for an initial eight years. 35 ILCS 200/10-40. After the eight-year valuation period, the property enters a four-year adjustment valuation period during which the property’s valuation “shall not exceed” the base year valuation plus an adjustment in value that increases each year until the fourth year, when the residence can be assessed at the then current fair cash value. 35 ILCS 200/10-50. The phrase “shall not exceed” appears in the language describing both the initial eight-year valuation period and the subsequent four-year stepped-up valuation period. According to the plain language then, a home’s valuation during the entire twelve-year period cannot exceed either the base year valuation for the initial eight-year period, or the base year valuation plus the specified adjustment in value for the subsequent four-year period. However, nothing in the statute suggests the formula provided is intended as a requirement that must be strictly adhered to, as the Board of Review contends, suggesting a lower valuation can also satisfy the plain language of the statute.

Finally, the Board finds that after the hearing, the board of review's second district commissioner reversed its dissent on the stipulation and agreed to the value as established prior to hearing in the proposed stipulation. Therefore, the Board finds by a preponderance of the evidence that a reduction in the subject's assessment to the stipulated value is 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:

May 19, 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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