



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

APPELLANT: Matthew Esposito
DOCKET NO.: 24-22942.001-R-1
PARCEL NO.: 09-35-101-017-0000

The parties of record before the Property Tax Appeal Board are Matthew Esposito, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$11,444
IMPR.: \$39,553
TOTAL: \$50,997

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The subject property is a two-story, single-family residence of frame and masonry construction containing 2,417 square feet of living area. The dwelling is 69 years old and includes a full unfinished basement, one fireplace, central air conditioning, and a one car garage. The parcel is 6,732 square feet of land located in the City of Park Ridge, within Maine Township, Cook County. The property is classified as a Class 2-06 residence under the Cook County Real Property Assessment Classification Ordinance and is reported by the appellant to be owner occupied.

The appellant contends that the subject property is inequitably assessed and submitted four comparable equity properties with varying degrees of similarity to the subject in support of this claim. The comparable properties are located within the same neighborhood code and are situated approximately between 0.1 miles and 1.2 miles from the subject. Each is classified as Class 2-06 and is listed as a "two or more-story" residence of masonry, frame/masonry, or frame construction ranging in age from 69 to 99 years and containing between 2,356 and 2,637 square feet of living area. The improvements are reported to have between zero and one fireplaces, central air conditioning, and garage improvements consisting of either a one-car or two-car garage. Each comparable contains a full or partial basement, with finished basement areas listed as "N/A." The improvement assessments for these properties are \$14.31, \$14.41, \$14.51, and \$14.65 per square foot of living area.

Based on this evidence, the appellant requests a reduction of the subject property's total assessment to 46,418, consisting of a land assessment of 11,444 and an improvement assessment of 34,974.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of 50,997 for the subject property, including an improvement assessment of 39,553, or \$16.36 per square foot of living area.

In support of the current assessment, the Board of Review provided four equity comparable properties with varying degrees of similarity to the subject, each a two-story dwelling of frame or masonry construction. These comparable properties range from average to deluxe condition classifications and are located within the same neighborhood code as the subject. Each comparable is reported to have air conditioning, garage improvements consisting of one-car or two-car garages, and basement foundations consisting of partial or full basements, with finished basement areas listed as "unfinished" or "formal rec. room." Improvement assessments for these properties are \$17.78, \$17.78, \$17.78, and \$17.79 per square foot of living area.

The Board of Review argues that its comparable properties demonstrate that the subject's current assessment is equitable and consistent with similarly situated properties, and therefore requests confirmation of the existing assessment.

Conclusion of Law

The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant bears the burden of establishing inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include assessment documentation for the tax year at issue for no fewer than three comparable properties that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b).

As a preliminary matter, the Board observes that the appellant did not report basement finish information for any of the submitted comparable properties, designating each entry as "N/A." The PTAB comparable grid requires completion of all fields other than sale data, as well as the submission of a property record card for each comparable. Although the appellant's comparables are not excluded from consideration, the omission of this required information warrants the assignment of reduced evidentiary weight.

The Board further notes that the appellant described each comparable as a "two or more story" residence but did not provide the actual number of stories for each comparable property. The PTAB grid requires accurate entry of the design and story count for every comparable. Because the appellant supplied neither this information nor any property record cards that might have provided it, this deficiency also warrants reduced weight. Taken together, the absence of required basement finish information and the failure to provide verified story count data limit the reliability and probative value of the appellant's comparable evidence.

The parties submitted a total of eight Class 2 06 comparable equity properties. The Board has reviewed all the evidence and assigns greater weight to those properties most similar in proximity, size, age, and physical characteristics to the subject. After evaluating the evidence submitted by the parties, the Board finds that the appellant has not met the required burden of proof. Accordingly, a reduction in the subject property's assessment is not warranted.

The appellant's evidence is insufficient to demonstrate that the subject property is inequitably assessed. The appellant submitted four comparable properties; however, several required data fields in the PTAB grid were left incomplete. Basement finish information for all comparables was entered only as "n/a," and no property record cards were provided that might have supplied this required information.

The appellant further identified each comparable merely as a "Two or more Story" residence without providing the actual number of stories for any of the submitted comparables. Because the appellant supplied neither verified story-count information nor supporting property record cards, this omission warrants reduced evidentiary weight.

The appellant's comparables also differ materially from the subject in several important amenities. The subject contains one fireplace, whereas one comparable contains zero fireplaces and others contain one. Garage capacities differ as well: the subject has a one-car garage, while the appellant's comparables contain two-car or three-car garages. Likewise, the subject has a full, unfinished basement, while one comparable has a partial basement and appellant reports the basement finish only as "n/a," preventing a reliable comparison of basement characteristics.

Age differences further weaken the reliability of the appellant's equity evidence. The subject property is 68 years old, while three of the appellant's comparables are between 94 and 95 years old, and the remaining comparable is 64 years old. Additionally, the Board notes that three of the appellant's comparables are located 1.3, 1.2, and 1.1 miles from the subject, respectively—distances that reflect a significant separation from the subject's immediate area and further diminish their probative value for assessment equity purposes.

Taken together, the appellant's omissions—including the lack of required basement-finish information, the absence of verified story-count data, the significant differences in amenities and ages between the subject and the appellant's comparables, and the limited proximity of several of the selected comparables—prevent the Board from determining whether the appellant's properties are sufficiently similar to the subject for assessment-equity purposes. The appellant also failed to provide property record cards for any of the submitted comparables, a required component of assessment-equity documentation, further diminishing the reliability and completeness of the appellant's evidence.

Although the Board of Review's evidence may not, by itself, independently warrant confirmation of the assessment, the appellant nonetheless bears the burden of establishing inequity by clear and convincing evidence. The record does not establish a reliable assessment-equity range for similarly situated properties, nor does it permit the Board to identify comparables sufficiently similar to the subject to support a reduction.

The appellant bears the burden of proving inequity by clear and convincing evidence. Because the evidentiary record does not allow the Board to determine a trustworthy range of improvement assessments for comparable properties, the Board finds that the appellant has not met this burden. A reduction in the subject's assessment is therefore not warranted.

While appropriate adjustments can, in some cases, be applied to account for legitimate differences between the subject and selected comparables, the degree of adjustment required here—given the deficiencies in the appellant's evidence and the substantial differences in amenities, ages, and proximity—would be too great to yield a reliable or meaningful equity comparison.

After reviewing all evidence submitted by both parties, the Board finds that the record does not establish that the subject's improvement assessment is incorrect. The evidence presented supports the conclusion that the subject's current improvement assessment is adequately sustained.

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: _____

October 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 9-215 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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