FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Charles M. Sloan
DOCKET NO.: 24-25086.001-R-1
PARCEL NO.: 16-06-212-020-0000

The parties of record before the Property Tax Appeal Board are Charles M. Sloan, the appellant(s), by attorney George J. Relias, of Relias Law Group, Ltd. in Chicago; 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:	$14,687
IMPR.:	$40,352
TOTAL:	$55,039

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2,433 square foot parcel of land improved with an 87-year-old, two-level, masonry, single-family dwelling containing 9,631 square feet of building area. The property is located in Oak Park, Oak Park Township, Cook County and is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the market value argument, appellant submitted comparables sales and completed the notes on appeal, which disclosed the purchase of the subject on January 1, 2024, for 741,030. However, the appellant did not complete this recent sale section. The petition discloses that the subject is an owner-occupied residence. The appellant's sales comparables ranged from $ 216.85 to $ 241.87 per square foot.

In addition, the appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2023 tax year should be carried forward to the

2024 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2023-21336.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to $55,039 based on an overvaluation argument. The appellant's petition section 1b has the box for "Yes" checked when answering if the subject is owner-occupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's 2024 assessment. The subject's 2024 assessment is $11,396 with an improvement assessment of $74,103 or $24.42 per square foot of building area.

In support of the current argument, the board of review submitted four comparables. These comparables are described as one or two-story, stucco or masonry dwellings. They range: in age from 87 to 105 years; in size from 1,092 to 1,811 square feet of building area; and in improvement assessment from $25.64 to $32.30 per square foot of building area.

Conclusion of Law

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.

The Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2023 tax year. The Board finds the appellant proved that the subject is owner-occupied. The appellant's petition disclosed that the subject was owner-occupied. Therefore, this provision of the tax code does apply in the instant appeal, and a reduction in the property assessment 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:

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: November 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 9-215 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

AGENCY

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