FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: RICHARD Rudish
DOCKET NO.: 24-25226.001-R-1
PARCEL NO.: 23-02-420-012-0000

The parties of record before the Property Tax Appeal Board are RICHARD Rudish, the appellant(s), by attorney Gregory J. Hilton, of Property Tax Solutions 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 ***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:	$7,468
IMPR.:	$16,532
TOTAL:	$24,000

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 9,636 square foot site. It is improved with a 69-year-old, one-story, single-family dwelling of frame and masonry construction, with 1,618 square feet of living area. The subject property is located in Hickory Hills, Palos Township, Cook County and is classified as class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of its market value argument, the appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on April 29, 2022, for $190,000, the sale did not occur between family members, was sold by a realtor, and was advertised for sale with the multiple listing service. The appellant submitted copies of the real estate contract and the Settlement Statement. The Settlement Statement lists payments made to buyer's and seller's attorneys' fees. The appellant also submitted a copy of the board of review's written decision reflecting its final total assessment for the subject property of $24,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to $19,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total valuation assessment for the subject property of $24,000. The subject property's valuation assessment reflects a market value of $240,000, or $148.33 per square foot of living area, when using the Cook County Real Property Assessment Classification Ordinance for class 2 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four suggested comparables. Each comparable was improved with a one-story, single-family residence of either masonry or frame and masonry construction. The comparables ranged from 1,150 to 1,637 square feet of living area and from 55 to 62 years of age. The board of review's sales comparables sold between April 2021 and July 2024 for prices ranging from $303,000 to $370,000, or from $187.38 to $321.74 per square foot of living area, including land. The board of review included information in its grid analysis indicating the subject property sold in May 2022 for $190,000, or $117.43 per square foot of living area. In addition, the board of review submitted copies of the PTAX-203 Illinois Real Estate Transfer Declaration indicating the appellant selected "no" to the question: "Was the property advertised for sale?"

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair, voluntary sale where the owner is ready, willing, and able to sell but is not compelled to do so, and the buyer is likewise ready, willing and able but is not forced to do so. *Chrysler Corp. v. State Property Tax Appeal Bd.* 69 Ill. App. 3d 207.

The Board finds the best evidence of market value to be *the board of review's comparable sales #1, #2, #3, and #4.* These comparables sold between April 2021 and July 2024 for prices ranging from $303,000 to $370,000, or from $187.38 to $321.74 per square foot of living area, including land. The evidence of the sale of the subject property is insufficient to prove the sale was an arm's length transaction by a preponderance of the evidence. In particular, the appellant indicates in its Appeal Form that the subject property was for sale by a realtor, but the settlement statement submitted by the appellant does not include any fees paid to real state brokers. In response, the board of review submitted copies of the PTAX-203 Illinois Real Estate Transfer Declaration indicating the appellant selected "no" to the question: "Was the property advertised for sale?" and the appellant signed under penalties of perjury to its truth. The appellant did not submit rebuttal evidence such as an affidavit to explain the appellant's conflicting responses on the PTAX-203 document and Section IV in its Appeal Form regarding advertising the subject property for sale.

The Board finds the subject property was not advertised for sale on the open market and does not meet one of the key fundamental elements of an arms-length transaction and thus, the sale price in 2022 less likely to be indicative of the subject’s market value as of the January 1, 2024, assessment date. The subject's assessment reflects a market value of $148.33 per square foot of living area, including land, which is *below* the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment on the basis of overvaluation *is not* justified.

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: September 15, 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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