FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: LAWRENCE BOYSEN
DOCKET NO.: 24-25663.001-R-1
PARCEL NO.: 09-35-225-025-0000

The parties of record before the Property Tax Appeal Board are LAWRENCE BOYSEN, the appellant(s), by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:	$13,954
IMPR.:	$79,046
TOTAL:	$93,000

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 two-story dwelling of masonry construction, approximately twenty-five years-old, containing 3,257 square feet of living area on an 8,208 square foot lot in Park Ridge, Maine Township, Cook County. The subject is classified as 2-78 under the Cook County Real Property Assessment Classification Ordinance. Features of the home include two full bathrooms, one half bathroom, a full basement and a two-car attached garage.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant presents information on four sales comparables with varying degrees of similarity to the subject property. The appellant does not provide information on when the sales occurred. The properties offered by the appellant as comparables are two-story structures of masonry or frame construction, ranging in age from one to twenty-five years-old, and ranging in size from 2,886 to 3,399 square feet of living area. Three of the comparables have four full bathrooms and one has three full bathrooms. All have one half bathroom. Two have full basements and one has a partial basement. Three have two-car garages. The record is silent on the proximity of the comparables to the subject property. The appellant's selected comparables have sales prices ranging from $250,000 to $664,000 and sales price per square foot ranging from $66.37 to $221.93. Based on this evidence, the appellant is requesting an assessment amount of $47,432.

The board of review submitted its "Board of Review Notes on Appeal" stating the total valuation assessment for the subject property as $93,000 with an improvement assessment of $79,046. The valuation assessment reflects a market value of $930,000 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties, or $247.87 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three sales comparables that sold from May 11, 2022, to September 16, 2022, for prices ranging from $1,050,000 to $1,205,000 or from $284.55 to $417.10 per square foot of living area. The board of review's comparable sale properties are two-story structures of masonry construction ranging in age from seventeen to twenty-eight years-old and ranging in size from 2,877 to 3,690 square feet of living area. The record is silent as the proximity of the comparable sale to the subject property.

Conclusion of Law

The appellant contends that 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 proven by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant *did meet* this burden of proof.

The Board finds the best evidence of market value is the board of review's sales comparables. These properties are similar to the subject in terms of design, living area, age, construction and proximity in time of sale with the lien date. In contrast, the appellant's comparables offer no information on when the sales occurred. Therefore, the Board cannot determine the suitability of these sales to the 2024 assessed value of the subject property. The best evidence sales comparables have a sales price per square foot ranging from $284.55 to $417.10. Because the subject property's implied market value of $930,000, or $247.87 per square foot, is below the range established by the best sales comparables in the record, the Board finds the appellant **did not** demonstrate by a preponderance of the evidence that the subject assessment exaggerated the property's market value and a reduction in the subject's assessment *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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

LAWRENCE BOYSEN, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602