



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

APPELLANT: Rachel Ross  
DOCKET NO.: 24-33993.001-R-1  
PARCEL NO.: 20-23-105-030-0000

The parties of record before the Property Tax Appeal Board are Rachel Ross, 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 **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:** \$3,906  
**IMPR.:** \$47,428  
**TOTAL:** \$51,334

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 with 2,840 square feet of living area of masonry construction. The dwelling was 117 years old. Features of the home include a full basement, central air conditioning, and a 2.5-car garage. The property has a 3,125 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the argument of overvaluation the appellant submitted information on three comparable sales properties which sold between October 2018 and August 2022 for sales prices from \$390,000 to \$585,000 or from \$129.52 to \$185.71 per square foot of living area, land included in the sales prices. The properties had improvements that were built from 1898 to 1912 and had from 2,968 to 3,320 square feet of living area.

In furtherance of the argument of assessment inequity the appellant submitted information on nine equity comparable properties, including those three that were suggested as comparable sales properties, with varying degrees of similarities to the subject. Three of these comparables were submitted on the PTAB Residential Appeal form Section V – Comparable Sales/Assessment Grid Analysis. Three others were supplied on a grid chart created and submitted by the appellant. Three additional were supplied on another appellant created grid chart containing limited comparable property information. The improvements ranged: in year built from 1898 to 1912; in size from 2,579 to 3,320 square feet of living area; and in improvement assessment from \$8.00 to \$13.87 per square foot of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,334. The subject's assessment reflects a market value of \$513,340 or \$180.75 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment based on overvaluation the board of review submitted information on one comparable sales property which sold in August 2022 for a sale price of \$660,000 or for \$242.47 per square foot of living area, land included in the sales price. This property had an improvement that was 122 years old and had 2,722 square feet of living area.

Both parties included in their submitted grid analysis evidence the assertion that the subject property was sold in November or December 2023 for a sale price of \$600,000 or \$211.27 per square foot of living area, land included in the sales price.

In support of its contention of the correct assessment based on assessment equity the board of review submitted information on four equity comparable properties, including that property submitted as a comparable sale, which are located within a ¼-mile radius of the subject. The improvements ranged: in age from 112 to 128 years; in size from 2,204 to 2,722 square feet of living area; and in improvement assessment from \$20.83 to \$26.81 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted written rebuttal evidence containing additional equity comparable properties for consideration in the appeal.

The appellant submitted written rebuttal refuting the comparability of the board of review's suggested comparable properties to the subject and restating their assertion of the value of their equity comparable properties.

At hearing, the appellant requested that her written rebuttal evidence containing additional equity comparable properties, be allowed. The board of review objected to this additional evidence. The objection was sustained and the additional equity comparable evidence as rebuttal was not allowed, except for PIN 20-23-105-025-0000, which was already in the record as submitted with the original appeal.

At hearing, the appellant requested to introduce a grid of comparable properties by sharing this grid on the screen being used during the remote hearing. The board of review objected to this submission as some of the entries on the grid were new evidence that cannot be allowed and others, that did contain properties that were originally submitted as evidence, had information that conflicted with those in the original appeal submission. The objection was sustained, except for entry #5 on that grid, which was already in evidence with the original submission.

At hearing, the board of review representative asserted that the appellant's argument of overvaluation based on comparable sales should be given no weight because the appellant only had two comparable sales submitted that were within three years of the lien date of this appeal which is contrary to the PTAB guidelines stated on the appeal forms requiring at least three comparable sales submissions. The representative further asserted that the board of review did not respond to the appellant's comparable sales overvaluation argument because appellant did not establish a valid argument by offering only two usable sales comparable properties. The representative asserted that the board of review only responded to the appellant's assessment equity argument.

### **Conclusion of Law**

At hearing, the board of review objected to the introduction of rebuttal evidence offered by the appellant in the form of equity comparable properties. This objection was sustained and that evidence was not allowed. According to the Illinois Administrative Code,

“Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparables. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.” 86 Ill.Admin.Code §1910.66(c).

At hearing, the board of review asserted that the two comparable sales offered by the appellant in their argument of overvaluation should not be considered because the PTAB rules require at least three comparable sales be submitted. The Board finds that submitting only two comparable sales properties does not automatically mean the PTAB cannot consider them. It may mean the evidence may be considered weak or insufficient, depending on the case. The PTAB instructions ask for “at least three” sales because three or more comparables generally allow for a more reliable market value analysis. However, this is a guideline, not a jurisdictional requirement.

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.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #5 and board of review's comparable sale #1. Appellant's suggested comparable sale #1 took place in October 2018, too remote in time to be considered sufficient evidence in this appeal for the

2024 lien year. These comparables sold for prices ranging from \$131.40 to \$242.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$180.75 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Further, both parties included in their submissions the assertion that the subject property sold in November or December 2023 for a sale price of \$600,000 or \$211.27 per square foot of living area, land included in the sale price. This too is within 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 this basis is not justified.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted thirteen equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 and board of review's comparables #1 and #3. These comparables were similar to the subject in design, construction, proximity, age, size, full basement, and central air conditioning. These comparable properties were similar to the subject and had improvement assessments that ranged from \$11.40 to \$22.43 per square foot of living area. The subject's improvement assessment of \$16.70 per square foot of living area falls within the range established by the comparable properties in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.

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Chairman



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Member



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Member



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Member

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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: June 16, 2026



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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

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