



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

APPELLANT: Michael Ryan
DOCKET NO.: 24-37376.001-R-1
PARCEL NO.: 27-02-213-004-0000

The parties of record before the Property Tax Appeal Board are Michael Ryan, the appellant(s), by attorney Jeremy 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 **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: \$5,625
IMPR.: \$63,122
TOTAL: \$68,747

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 is improved with a one-and-a-half-story dwelling of masonry construction with 3,700 square feet of living area. The dwelling on the property is approximately twenty-three years old. Features include a full unfinished basement, air conditioning, three full bathrooms and a half bath, one fireplace and a three-car garage. The subject property has a 15,000 square foot site in Orland Park, Orland Township, Cook County. The subject is classified as a 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables with varying degrees of similarity to the subject property. The four properties offered by the appellant as comparables are constructed of either masonry or frame/masonry, have air conditioning and one or two fireplaces, a three-car garage, and range in size from 3,312 to 4,414 square feet of living area.

Three of the comparables have full basements and one has a partial basement. The comparables range in age from twenty-one to twenty-six years old. The appellant reports that three of the comparables are within three hundred feet of the subject property, and one is 6.4 miles away. The comparables have improvement assessments ranging from \$16.45 to \$16.99 per square foot of living area. In Section II of its appeal form, the appellant indicates that the subject property is an owner-occupied residence. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$67,970.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$70,000. The subject property has an improvement assessment of \$64,375 or \$17.40 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. The suggested comparable properties range in size from 3,023 to 3,428 square feet of living area. All of the suggested properties are constructed of masonry and have air conditioning, a three-car garage, and either one or zero fireplaces. Three of the comparables have full basements and one has a crawl space. The comparable properties range in age from twenty-two to twenty-four years old and have improvement assessments ranging from \$17.60 to \$18.23 per square foot of living area. The board of review reports that all of the comparables are located within a quarter mile of the subject property. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The Board takes judicial notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 23-22073.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$68,747 on the evidence submitted by the parties. The tax years 2023 and 2024 are within the same general assessment period for Orland Township and the appellant disclosed that the subject property is an owner-occupied residence.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2023 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

“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.” 35 ILCS 200/16-185.

Additionally, section 10-15 of the Illinois Administrative Procedure Act states: “Standard of proof. Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. The Board takes official notice that for docket number 23-22073.001-R-1 it rendered a decision lowering the subject’s assessment for tax year 2023 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2023 and the instant tax year of 2024 are in the same general assessment period for Orland Township. The Board further finds that the subject is owner-occupied based on the appellant’s statement in Section II of the 2024 appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm’s-length transaction subsequent to the Board’s decision for the 2023 tax year, or that the Board’s decision for the 2023 tax year was reversed or modified upon review.

For these reasons the Board finds that a reduction in the subject’s assessment is warranted to reflect the assessment as established in the Board’s 2023 tax year decision, plus the application of an equalization factor, if any.

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:

April 21, 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

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