FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steven Doris
DOCKET NO.: 24-39366.001-R-1
PARCEL NO.: 18-09-129-008-0000

The parties of record before the Property Tax Appeal Board are Steven Doris, the appellant, 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:	$5,996
IMPR.:	$37,660
TOTAL:	$43,656

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 1.5-story, single-family dwelling of frame and masonry construction with 1,712 square feet of living area located in LaGrange, Lyons Township, Cook County. The dwelling is 72 years old. Features include a full unfinished basement, a 1.5-car garage, a fireplace, three bedrooms, one full bathroom, and a half bath. The subject is located on a 6,150 square foot site. It is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants assert overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of $340,000, land included, as of June 1, 2022. Photographs of the subject dwelling's exterior were included with the appraisal. The appraiser relied on the sales comparison approach. For that approach, the appraiser used data from sales of three suggested comparable properties. The sales took place between October 2020 and February 2022, for amounts ranging from $325,253 to $359,000, land included, or from $227.93 to $256.43 per square foot of living area. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. The adjusted sales prices ranged from $337,503 to $357,100.

The board of review submitted its "Board of Review Notes on Appeal" stating that the subject's total assessment was $50,671. The subject's assessment reflects a market value of $506,710, or $295.98 per square foot of living area, land included, using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted a grid sheet with information about four suggested comparable properties, including recent sales data about them. Those properties were sold between May 2022 and November 2023 for amounts ranging from $489,000 to $611,500 land included, or between $273.18 and $362.26 per square foot of living area.

A hearing was held in this case before an Administrative Law Judge on May 12, 2026. The appellant, Mr. Doris, testified that he bought the subject in 2000 and has owned it ever since. He noticed his property taxes increasing over the years, along with the property taxes of others in the neighborhood. He wondered why his taxes increased so much when his property did not have the upgrades that many other properties in the neighborhood had. A friend suggested that he have the property appraised, which he did, and the appraiser concluded that the value was $340,000. Mr. Doris asked if the appraisal was legally binding. The Administrative Law Judge stated that it was not, but it was evidence that would be considered by the Board. Mr. Doris further stated that the appraisal was an individualized determination of the subject's value as opposed to the mass appraisal method employed by the county.

The board of review's representative at the hearing stood on the documentary evidence that the board of review had submitted.

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 an appeal, the value of the property must be proved 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant asserts that the Board should accept the appraiser's conclusion that the subject's value is $340,000, which would warrant a reduction in the assessment to $34,000. Although this Board gives weight to the appraisal, it notes that the appraisal determined the subject's value as of June 1, 2022. The relevant valuation date in this case is January 1, 2024 (see 35 ILCS 200/9-155). Furthermore, the appraiser's second comparable was sold in October 2020, more than three years before the applicable January 1, 2024, valuation date. This is too remote in time for this sale to have significant value in determining the subject's proper assessment. These factors diminish the weight that the Board will give to the appraisal, and it gives little weight to the appraisal's second comparable.

The Board also gives some weight to the board of review's suggested comparabl.es because they are all within a quarter mile of the subject and their features are similar to the subject's features. Like the subject, these comparables each have a 1.5-story dwelling of frame and masonry construction with three bedrooms, a one-to-two car garage, three bedrooms, and a fireplace. Three of them have one full bathroom and a half bath like the subject. These four comparables are similar to the subject in living area size and age. They were sold between May 2022 and November 2023 for amounts ranging from $489,000 to $611,500 land included, or between $273.18 and $362.26 per square foot of living area.

Although the Board gives weight to these comparables, it finds that they overstate the subject's fair market value as of January 1, 2024, because their features are superior to those of the subject. For example, three of these comparables have central air conditioning while the subject does not. And three are in deluxe condition while the subject is not. Although the board of review's grid sheet states that the subject is in deluxe condition, the appellant's credible testimony about the subject's lack of updates indicates otherwise.

The Board also finds that the appraisal understates the subject's fair market value. The appraisal determined the subject's value as of June 1, 2022, over a year and a half before the applicable valuation date of January 1, 2024. One of the comparables relied on by the appraiser was sold in October 2020, over three years prior to the applicable valuation date. And all four of the board of review's comparable sales occurred closer in time to the applicable January 1, 2024, valuation date than any of the comparable sales mentioned in the appraisal. The evidence thus indicates that the subject's market value on January 1, 2024, was higher than the appraiser's estimate of its market value on June 1, 2022.

After carefully weighing the evidence, including the appraisal and the comparable properties, this Board determines that the subject's market value as of January 1, 2024, was $255.00 per square foot of living area, or $436,560. This corresponds with an assessed value of $43,656 under the 10% level provided in the Cook County Real Property Assessment Classification Ordinance. The subject's assessed value for 2023 was $50,671. Accordingly, the appellant has shown overvaluation by a preponderance of the evidence, and a reduction in the subject's assessed value to $43,656 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: July 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

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