



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

APPELLANT: Rodney Choate
DOCKET NO.: 24-40842.001-R-1
PARCEL NO.: 18-33-408-010-0000

The parties of record before the Property Tax Appeal Board are Rodney Choate, 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 **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: \$10,523
IMPR.: \$18,478
TOTAL: \$29,001

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 an 18,300 square foot site improved with a one-story dwelling of masonry exterior construction containing 1,272 square feet of living area. The dwelling is approximately 50 years old. Features of the property include a partial basement that is partially finished, central air conditioning, 1½ bathrooms, and a two-car garage with 440 square feet of building area.¹ The property is located in Willow Springs, Lyons Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant indicated in Section III – Description of Property and in Section V – Comparable Sales/Assessment Grid Analysis of the petition that the subject property has a garage with 440 square feet of building area. The board of review indicated that the subject has no garage. For purposes of this appeal the Property Tax Appeal Board accepts the appellant’s description of his own property.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of brick or brick and frame exterior construction that range in size from 1,288 to 1,738 square feet of living area. The homes are 39 to 73 years old. Each property has a basement with finished area, central air conditioning, and a garage ranging in size from 220 to 484 square feet of building area. Two comparables have one fireplace each. The comparables have 1, 1½, 2 or 2 ½ bathrooms. These properties have sites ranging in size from 13,200 to 20,025 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from approximately .06 to .42 of a mile from the subject property. The sales occurred from July 1999 to October 2014 for prices ranging from \$105,000 to \$280,000 or from \$64.34 to \$188.93 per square foot of living area, including land.

The appellant also submitted a written statement asserting that comparable properties in the neighborhood had a lower price per square foot for the improvement than the subject, indicating the appellant may have been arguing assessment inequity as the basis of the appeal. The appellant included brief descriptions and assessment information on seven comparable properties to support this assertion, which included the four comparable sales. The appellant did not complete the Section V – Comparable Sales/Assessment Grid Analysis of the appeal form with any assessment information for the four comparable sales or any grid analysis of the three additional comparables listed by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,001. The subject's assessment reflects a market value of \$290,010 or approximately \$228.00 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 the board of review submitted information on four comparable sales composed of class 2-03 properties improved with one-story dwellings of masonry or frame exterior construction that range in size from 1,140 to 1,460 square feet of living area. The homes are 32 to 71 years old. Three comparables have full basements with one having finished area and one comparable has a concrete slab foundation. Each comparable has a 2-car or 3-car garage and 1, 2 or 2½ bathrooms. Three comparables have central air conditioning and two comparables each have one fireplace. The comparables have sites ranging in size from 7,650 to 12,500 square feet of land area. These properties have the same neighborhood code as the subject and are located ¼ of a mile from the subject or in the "subarea." The sales occurred from February 2022 to June 2024 for prices ranging from \$295,000 to \$395,000 or from \$229.93 to \$326.72 per square foot of living area, including land.

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.

As an initial matter the Board finds the appellant marked on the petition that comparable sales were the basis of the appeal. Section 16-180 of the Property Tax Code provides in part: “Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board...” (35 ILCS 200/16-180). Similarly, section 1910.50(a) of the rules of the Property Tax Appeal Board states in part: “Each appeal shall be limited to the grounds listed in the petition filed with the Board.” (86 Ill.Admin.Code §1910.50(a)). Based on these provisions, the Board finds that appellant’s appeal is limited to overvaluation as the basis of the appeal even though he submitted a written statement indicating that assessment inequity may have been his argument.

On this record the Board finds the best evidence of market value to be the board of review comparable sales that sold more proximate in time to the assessment date at issue than did the sales provided by the appellant. The board of review comparable properties have varying degrees of similarity to the subject in land area, age, dwelling size and features. Nevertheless, these comparables sold for prices ranging from \$295,000 to \$395,000 or from \$229.93 to \$326.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$290,010 or \$228.00 per square foot of living area, including land, which is below the range established by the best comparable sales in this record, supporting the conclusion the subject property is not overvalued. The Board gives little weight to the appellant’s comparable sales as these properties sold from approximately 9 years to 24 years prior to the January 1, 2024, assessment date and are not relevant or reliable indicators of value as of the assessment date at issue. Based on this evidence the Board finds 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: _____

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



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

Rodney Choate
812 Cedar St
Willow Springs, IL 60480

COUNTY

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