FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kevin Caplis
DOCKET NO.: 24-41050.001-R-1
PARCEL NO.: 18-18-302-028-0000

The parties of record before the Property Tax Appeal Board are Kevin Caplis, 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:	$28,435
IMPR.:	$82,952
TOTAL:	$111,387

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 34,467 square foot parcel of land improved with a 44-year-old, two-story, frame and masonry, single-family dwelling, containing 4,851 square feet of living area. Features of the subject property include four bathrooms and a three-car garage. The property is located in Burr Ridge, Lyons Township, Cook County and is a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of its assessment inequity argument, appellant submitted information on three suggested equity comparables. They were each improved with a single-family dwelling of either masonry or frame and masonry construction. They ranged in size between 4,555 and 4,922 square feet of living area, in age from 36 to 38 years old, and in improvement assessment between $14.53 and $17.17 per square foot of living area. They ranged from two- and one-half bath to four and one-half bathrooms and from a two-car to a three-and-one-half-car garage. One of the comparable properties was located next door to the subject property and the other two comparables were located one mile to 1.1 miles away from the subject property. The appellant also included information in its grid analysis indicating two of its comparables sold in either 2020 or 2022 for prices ranging from $677,500 to $784,000.

In addition, the appellant submitted copies of assessment requests and Property Tax Appeal Board decision letters for the subject property for tax years 2020, 2021, and 2022. Also, appellant submitted copies of the evidence submitted for the 2023 tax appeal of the subject property at the board of review level. Furthermore, the appellant submitted a letter providing information on the subject property's previous tax appeal for years 2020, 2021, and 2022. Lastly, appellant states the assessment value of its property has been adversely affected by the Illinois Tollway expansion plan.

The appellant also included a copy of the board of review's written decision reflecting a final assessment for the subject property of $111,387. Based on this evidence, the appellant requested a reduction in the subject's assessment to $76,945.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of $100,664, with an improvement assessment of $75,676, or $15.60 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted two comparable properties. Each of the comparable properties was improved with a two-story, single-family dwelling, of either masonry or frame and masonry construction. They ranged from 4,532 to 4,864 square feet of living area and in assessment between $17.68 and $17.83 per square foot of living area. They ranged in number of bathrooms from three-full-and-two-half bathrooms to five-full-and-two-half bathrooms and in age from 7 to 37 years old. One of the board of review's comparables was located on the same block as the subject property and one was located a quarter of a mile away. The board of review also included a second notes on appeal document with limited data on four sales.

In rebuttal, appellant submitted a letter asserting the Board of Review's Notes on Appeal contain errors and mistakes including failing to address the appellant's rollover request. The appellant further asserts that the board of review used a comparable property that included an older assessment valuation. In addition, the appellant contends the board of review used several comparable properties to support its valuation assessment that are located too far in proximity from the subject property. The appellant asserts the findings of both the Cook County Assessor and the board of review differed from the findings of the Property Tax Appeal Board as they relate to the assessment of the subject property for the 2020 and 2021 tax years. The appellant also states the Property Tax Appeal Board previously granted appellant's rollover request for its 2021 and 2022 tax appeals. Regarding the 2023 tax appeal, appellant argued that the board of review's comparables contain erroneous assessment amounts and appellant submitted copies of the comparables used by the board of review in determining the assessment for one of its comparables. In support of this assertion, the appellant provided print outs from the assessor's office reflecting assessment for the 2024 tax year.

Conclusion of Law

The appellant bases its appeal on a contention of law and assessment inequity.

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.

The Property Tax Appeal Board issued a decision confirming the assessment for the subject property for the 2023 tax year. For this reason, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted on the basis of the rollover statute.

The appellant also 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 appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

In support of its contention that the subject property was inequitable assessed, appellant submitted evidence from the subject property's appeals for the tax years 2020, 2021, and 2022. Regarding appellant's county process argument, the law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . . ." (86 Ill.Admin.Code §1910.50(a)). Thus, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property.

The Board finds the best evidence of assessment equity to be *appellant's comparables #1, #2, and #3 and the board of review's comparable #1.* The best comparables had improvement assessments that ranged from $14.53 to $17.83 per square foot of living area. The board of review listed the subject's assessment at $100,664, however, the board of review decision shows the 2024 assessment is $111,387 which is correct in the appellant's evidence. The subject's improvement assessment of $17.03 per square foot of living area falls *within* the range established by the best comparables in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties or differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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: 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

AGENCY

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