



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

APPELLANT: Geoffrey White  
DOCKET NO.: 24-43469.001-R-1  
PARCEL NO.: 31-17-303-004-0000

The parties of record before the Property Tax Appeal Board are Geoffrey White, 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:** \$5,698  
**IMPR.:** \$11,302  
**TOTAL:** \$17,000

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 40-year-old, two-story dwelling of frame construction with 1,206 square feet of living area. Features of the home include two bathrooms, central air conditioning, a fireplace, and a two-car garage. The property has a 10,360 square foot site located in Matteson, Rich Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on the same three sales comparable properties with varying degrees of similarity to the subject on two separate grid forms. The appellant reported that the suggested comparable properties did not share the same neighborhood code as the subject and were located an undisclosed distance from the subject. The suggested comparable properties

were class 2-03<sup>1</sup> or 2-05 properties of frame construction. They ranged in age from 46 to 51 years and in size from 171<sup>2</sup> to 1,446 square feet of living area. They sold from February 2025 to April 2025 for prices ranging from \$84.26 to \$701.17<sup>3</sup> per square foot of living area, including land. The subject is listed as having a date of sale of March 2025 for both a sale price of \$170,000 or \$140.96 per square foot or \$154,000 or \$127.69 per square foot depending on the grid. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$7,498; land being reduced to \$3,337 and improvement to \$4,161.

The Board of Review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,000. The subject's assessment reflects a market value of \$170,000 or \$140.96 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the Board of Review submitted information on four comparable sales properties with varying degrees of similarity to the subject. The submitted comparable properties were located within the subarea or an undisclosed distance from the subject, with one being in a different town. None of the comparable properties had the same neighborhood code as the subject. All are two-story class 2-07 dwellings of either frame or frame and masonry construction. They ranged in age from 27 to 49 years and in size from 1,617 to 1,875 square feet of living area. They sold from March 2022 to July 2022 for prices ranging from \$310,000 to \$388,000 or \$191.71 to \$209.93 per square foot of living area, including land. The Board of Review does not list a recent sale for the subject. Based on this evidence the Board of Review requested confirmation of the subject's assessment.

### **Conclusion of Law**

As a preliminary matter, the Board will only consider appellant evidence that supports the original basis of the appeal. In one of the appellant grids there is a date of sale for the subject of March 2025 for a sale price of \$154,000 resulting in possible reduced assessed value based on recent sale if the proper proofs for recent sale were submitted. The appellant's petition for appeal section 2d lists the sole basis for this appeal as comparable sales. Section 180 of the Property Tax code (35 ILCS 200/16-180) states that "[e]ach appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board". The Board's decision for this appeal will be limited to all the suggested comparable properties submitted by both the appellant and the Board of Review that support comparable sales as the basis of this appeal.

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

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<sup>1</sup> One grid states the #3 sales comparison is a class of 2-05 which does not match the features of that class in the description.

<sup>2</sup> One grid states the living area is 1,171 square feet for #3 sales comparison.

<sup>3</sup> One grid states a price per square foot of \$102.39 for #3 sales comparison.

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 record contains a total of seven comparable sales properties. The Board gives little weight to the comparable properties submitted by the Board of Review. Although similar in certain characteristics to the subject properties, they are larger, in varying neighborhoods with no explanation and no information was provided on their location in relation to the subject.

Turning to the sales comparable properties submitted by the appellant, the Board finds that very little weight will be given to appellant's comparable properties as all the submitted comparable properties were of a different property class than the subject.

In accordance with the Board's procedural rules, it is recommended that "documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparable properties to the subject property" be submitted for an overvaluation argument based upon comparable sales. (86 Ill.Admin.Code §1910.65(c)(4)). Appellant's sales comparison #3 is the closest in site and living area size, age, construction, number of bathrooms, and garage space, but the distance to the subject is unknown and there are significant differences in the grids for class and size. The Board cannot guess what evidence from what grid is correct. Furthermore, the principle in valuation of real estate asserting one sale does not reflect a market value applies. After consideration of the foregoing principles, appellant's comparable sale #3 as a single comparable sale is found to be insufficient to establish overvaluation of the subject property.

While the Board of Review's submitted comparable properties were given little consideration by this Board in its analysis of this appeal, the appellant ultimately had the burden of showing that the market value of the subject property was not accurately reflected in its assessed valuation by a preponderance of the evidence. There is no evidence or argument submitted by the appellant as to why there should be a reduction in land value, nor how the requested improvement reduction amount was calculated. For the reasons stated above, the Board finds the appellant failed to satisfy their burden, and a reduction in the subject's assessment is not 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: \_\_\_\_\_

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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