FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tyrone Forman
DOCKET NO.: 24-45749.001-R-1
PARCEL NO.: 20-02-318-045-0000

The parties of record before the Property Tax Appeal Board are Tyrone Forman, 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:	$15,274
IMPR.:	$45,312
TOTAL:	$60,586

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 two-story, single-family dwelling of masonry construction with 2,360 square feet of living area. The dwelling is 20 years old. Features include a full, finished basement, central air conditioning, a two-car garage, two fireplaces, three full bathrooms, and three bedrooms. The property has a 4,364 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is a class 2-78 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 about seven suggested equity comparables. Based on this evidence, the appellant seeks to have the subject's assessed value reduced to $56,049.

The board of review submitted its "Board of Review Notes on Appeal" which disclosed the total assessment for the subject as $60,586. The subject property has an improvement assessment of

$45,312 or $19.20 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information about four suggested equity comparables.

A hearing was conducted before an Administrative Law Judge on May 12, 2026. The appellant, Mr. Tyrone Forman, testified at the hearing. He stated that the subject has a two-car garage, but the board of review's grid sheet states that it has a three-car garage. The garage is 400 square feet in area. Mr. Forman believes that this error factored into the board of review's selection of comparable properties and led to the subject's assessment being too high. He also stated that the board of review's first two suggested comparable properties should be given less weight because their dwellings were 65 square feet larger than the subject dwelling, but they were assessed at roughly the same rate as the subject.

Mr. Forman further testified that five of his suggested comparables are located within a half mile of the subject, and several are on the same block as the subject. These five comparables had assessments that range from $15.12 to $18.68 per square foot of living area, while the subject's assessment was $19.20 per square foot of living area. Mr. Forman stated that he had received an assessment reduction from this Board in an appeal of his 2022, although he acknowledged that this reduced assessment did not carry forward to his 2024 assessment under section 16-185 of the Property Tax Code (35 ILCS 200/16-185), because 2022 and 2024 are not part of the same general assessment period for Hyde Park Township.

The board of review's representative stood on the documentary evidence that the board of review had presented.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, this Board finds that the subject dwelling has a two-car garage, as the appellant maintains, rather than a three-car garage, as the board of review's grid sheet states.

This finding is supported by appellant's testimony and a photograph of the garage. This does not mean that the board of review's comparables are entitled to less weight, however, as the appellant contends. All four of the board of review's comparables have two-car garages. Thus, the fact that the subject has a two-car garage rather than a three-car garage makes these cmparables more similar to the subject, which enhances their value as comparables.

The appellant also contends that the board of review's first two comparables should be given less weight because their dwellings have 2,425 square feet of living area while the subject has 2,360 square feet of living area, even though two of the appellant's comparables also have dwellings with 2,425 square feet of living area. But comparable properties need only be similar to the subject in kind and character. Peacock, 339 Ill. App.3d at 1068. They do not need to be identical to the subject in all respects. The slight difference between the living area square footages of the subject dwelling and the dwellings on board of review comparables one and two does not preclude this Board from giving significant weight to those comparables.

This Board finds that the best evidence of assessment equity is the board of review's suggested comparables one, two, three and four, and the appellant's suggested comparables five, six, and seven. Like the subject property, each of these comparables has a two-story, single-family dwelling of masonry construction with central air conditioning, a two-to-three-car garage, two fireplaces, and three full bathrooms. The dwellings on these comparables are similar to the subject dwelling in living area size and age. These comparables are all on the same block as the subject.

These comparables have improvement assessments that range from $18.08 to $20.56 per square foot of living area. The subject's improvement assessment of $19.20 per square foot of living area is within the range established by the best comparables in this record, and below the improvement assessments per square foot of living area of four of them. The Board therefore finds that the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis 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:

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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