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

APPELLANT: JOHNNIE H & MARY BANKS
DOCKET NO.: 24-49264.001-R-1
PARCEL NO.: 31-35-319-012-0000

The parties of record before the Property Tax Appeal Board are JOHNNIE H & MARY BANKS, 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:

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| **LAND:** | $ 5,457 |
| **IMPR.:** | $23,704 |
| **TOTAL:** | $29,161 |

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 33-year-old, two-story dwelling with 2,585 square feet of living area of frame construction. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has a 9,490 square foot site and is located in Rich Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation, land assessment inequity, and contention of law as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on three suggested sales comparables. Those properties can be described as two-story, frame and masonry single family residential dwellings that range: in age from 28 to 32-years-old; in size from 2,089 to 2,764 square feet of living area; in sale date from October, 2023 to April, 2024; and in sale price from $85.02 to $128.05 per square foot of living area. The appellant also argued for a reduction in the subject's land value to $0.40 per square foot. In support of this proposition, the appellant submitted limited information on six suggested comparables. In support of his contention of law argument, the appellant submitted 2022 and 2023 Assessment Ratios for Rich Township showing an Adjusted Median Township ratio of 5.44% and 8.34%, accordingly. The appellant argued that rather than following the Cook County Real Property Assessment Classification ordinance, which assesses residential properties at 10%, the Board should use the 2022 Rich Township Adjusted Median level of 5.44%. Finally, the appellant submitted six suggested land comparables in support of his land inequity argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $29,161. The subject's assessment reflects a market value of $291,610 or $112.81 per square foot of living area, including land, when applying the 2024 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 suggested equity comparables with sales data on each of those properties. Those properties can be described as two-story, frame and frame and masonry single family dwellings that range: in age from 29 to 33-years-old, in size from 2,234 to 2,764 per square foot of living area; in sale date from April, 2024 to June, 2024; and in sale price from $85.02 to $140.03 per square foot of living area. All of the board of review's suggested comparables had land square footage of $0.58 per square foot.

In written rebuttal, the appellant reiterated his contention of law argument and requested that the Board apply the 2022 median level of 5.44%.

## 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.

The Board finds that the appellant submitted insufficient evidence and no legal support to support his proposition that the Board should ignore the Cook County Real Property Assessment Classification ordinance, which assesses residential properties at 10%, and instead use a 2022 or 2023 adjusted median township ratio.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3, and the board of review's comparable sales #1 and #3. These comparables sold for prices ranging from $85.02 to $140.03 per square foot of living area, including land. The subject's assessment reflects a market value of $112.81 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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

The Board finds that the appellant submitted insufficient descriptive information to support a reduction in the land value. The Board also finds that the board of review's comparables support the subject's land assessment. Therefore, the Board finds that a reduction in the subject's land 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

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| 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: September 15, 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 <u>PETITION AND EVIDENCE</u> 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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