



State of Illinois
PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg.
401 South Spring St., Rm. 402
Springfield, Illinois 62706
(T) 217.782.6076
(F) 217.785.4425
(TTY) 800.526.0844

KEVIN L. FREEMAN
Chairman

MICHAEL I. O'MALLEY
Executive Director & General Counsel

Suburban North Regional Office
9511 W. Harrison St., Suite LL-54
Des Plaines, Illinois 60016
(T) 847.294.4121
(F) 847.294.4799

**Minutes of the
Property Tax Appeal Board
July 13, 2023 – 10:00 a.m.
Springfield & Des Plaines, Illinois**

1. Roll Call: Chairman Kevin Freeman, Mr. James Bilotta, Sarah Buckley, Dana Kinion, and Robert J. Steffen.

Staff: Michael O'Malley, Executive Director and General Counsel
Carol Kirbach, Acting Chief Administrative Law Judge
James Moffat, Chief Financial Officer & Human Resources Manager
David Suarez, Chief Information Officer
Kelly McAuliffe, Recording Secretary
Phyllis McJunkins, Recording Secretary

Guests: Call-in connections are identified as follows:

Michael Bullock, Property Tax Appeal Board
Thomas Kelly, Property Tax Appeal Board
David Lavin, Ryan Law, LLP
Elly Drake, Ryan Law, LLP
Mark Pogalz

Chairman Freeman convened the meeting at 10:02 a.m. and welcomed the Board Members and the Management Team to the Property Tax Appeal Board Meeting. Chairman Freeman motioned to allow Ms. Buckley to attend the meeting remotely. Mr. Steffen seconded the motion, and it carried 5-0.

2. Approval of Minutes from Previous Meeting

Mr. Bilotta motioned to approve the Board Minutes of June 20th, 2023, as presented. Chairman Freeman seconded the motion, which carried 4-0, and Mr. Steffen recused.

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

3. Adoption or Amendments to the Agenda

Chairman Freeman motioned to amend the agenda to move item 5d before the Executive Director's report. Mr. Steffen seconded the motion, which carried 5-0.

Item D from Section 5 - Discussion of Motion

US Bank NA: #18-50751.001 thru .004-C-1 (Cook) (Lyons)

The Board acknowledged that David Lavin and Elly Drake representing the appellants, were present.

In summary, Mr. Lavin informed the Board that they could not find PTAB correspondence informing them of the incomplete appeal due to an error. Mr. Lavin apologized for the inadvertent error and requested the appeal be reinstated.

Chairman Freeman made a motion to deny the motion to reinstate. Mr. Bilotta seconded the motion, and it carried 5-0.

4. Executive Director's Report

See Addendum A.

Chairman Freeman moved to approve the Executive Director's Report. Mr. Bilota seconded the motion, and it carried 5-0.

5. Discussion of Motions

- a. Mike Hasapis: #18-51342.001-R-1 (Cook) (Proviso)
- Neeraj Vaid: #21-23208.001-R-1 (Cook) (Norwood Park)
- Thomas Guensbert: #21-25268.001-R-1 (Cook) (Berwyn)
- Scott Leonhardt: #21-25549.001-R-1 (Cook) (Lake)
- William Herst: #21-25573.001-R-1 (Cook) (New Trier)
- Muhammed Musa: #21-25962.001-R-1 (Cook) (Berwyn)
- National Home Rentals: #21-26519.001-R-1 (Cook) (Thornton)
- CSMA BLT, LLC: #21-28469.001-R-1 (Cook) (Bremen)
- Cerberus SFR Holdings, L.P.: #21-28482.001-R-1 (Cook) (Bremen)
- Amber Investments, Inc.: #21-28659.001-R-1 (Cook) (Thornton)
- Arnold Ordman: #21-32284.001-R-1 (Cook) (Lakeview)
- Joseph Lampignano: #21-32864.001-R-1 (Cook) (Maine)
- NM Properties Series LLC: #21-33096.001-R-1 (Cook) (West Chicago)
- Dave Millen & Melani Amiv: #21-33179.001-R-1 (Cook) (Wheeling)
- Arlene Kola: 21-33381.001-R-1 (Cook) (Leyden)
- Daniel R. Bochnak: #21-33385.001-R-1 (Cook) (Maine)
- Helen Weiss: #21-33389.001-R-1 (Cook) (Maine)

Meeting of the Property Tax Appeal Board

July 11, 2023

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John Rover: #21-33401.001-R-1 (Cook) (Maine)
Susan Odwyer: #21-33404.001-R-1 (Cook) (Maine)
Bonnie B. Ennis: #21-33428.001-R-1 (Cook) (Maine)
Mateusz & Dorota Maciasz: #21-33434.001-R-1 (Cook) (Maine)
Fred Blumenhagen: #21-33443.001-R-1 (Cook) (Maine)
David Winter: #21-33449.001-R-1 (Cook) (Maine)
Joanna Zegarski: #21-34066.001-R-1 (Cook) (Palos)
1651 N. Claremont LLC: #21-34198.001-R-1 (Cook) (West Chicago)
MaryAnn Malloy: #21-34212.001-R-1 (Cook) (Lakeview)
Mary Carli: #21-34276.001-R-1 (Cook) (Maine)
Frank Gagliano: #21-34279.001-R-1 (Cook) (Maine)
Vincent W. Andrews: #21-34288.001-R-1 (Cook) (Maine)
Steven McAuliff: #21-34306.001-R-1 (Cook) (Leyden)
Jon Turnquest: #21-34314.001-R-1 (Cook) (Maine)
Emily Jones: #21-34335.001-R-1 (Cook) (West Chicago)
Wan Song: #21-34369.001-R-1 (Cook) (Maine)
Patricia Frontain: #21-34372.001-R-1 (Cook) (Maine)
Boguslawa Mosson: #21-34375.001-R-1 (Cook) (Maine)
Gregory Domanico: #21-34555.001-R-1 (Cook) (West Chicago)
Matt Roan: #21-34565.001-R-1 (Cook) (West Chicago)
Karen Cherco-Rivera: #21-34578.001-R-1 (Cook) (West Chicago)
Rocco Labellarte: #21-35175.001-R-1 (Cook) (Maine)
Richard Urban: #21-35178.001-R-1 (Cook) (Maine)
Laura McEnerney: #21-35181.001-R-1 (Cook) (Maine)
Shannon Stewart: #21-35184.001-R-1 (Cook) (Maine)
Kaan Donmez: #21-35193.001-R-1 (Cook) (Maine)
Zenon Zarychta: #21-35199.001-R-1 (Cook) (Maine)
Walter Penkala: #21-35211.001-R-1 (Cook) (Maine)
Lois Olson: # 21-35214.001-R-1 (Cook) (Maine)
Randy Hoelzel: #21-35223.001-R-1 (Cook) (Maine)
Liyon Zya: #21-35229.001-R-1 (Cook) (Maine)
Mousa Nazzal: #21-35250.001-R-1 (Cook) (Maine)
Jozef Molnar: #21-35253.001-R-1 (Cook) (Palos)
Raymond Jasutis: #21-35259.001-R-1 (Cook) (Palos)
Allan Latka: #21-35262.001-R-1 (Cook) (Palos)
Katarzyna Sadek: #21-35294.001-R-1 (Cook) (Leyden)
Lisa Pyle: #21-35310.001-R-1 (Cook) (Leyden)
Jozes Winiarczyk: #21-35315.001-R-1 (Cook) (Leyden)
Jesus Escarpita: #21-35320.001-R-1 (Cook) (Leyden)
Irena Hryniw: #21-35591.001-R-1 (Cook) (West Chicago)
Pam Komarewich: #21-35600.001-R-1 (Cook) (West Chicago)
Mazen Matarieh: #21-35612.001-R-1 (Cook) (Palos)
Dr. Lonn Wolf: #21-35615.001-R-1 (Cook) (Palos)
Tom Sotos: #21-35632.001-R-1 (Cook) (Maine)
Anna Kosmas: #21-35674.001-R-1 (Cook) (Palos)

Jan Niedbala: #21-35678.001-R-1 (Cook) (Palos)
Kyriaki Georgacopoulos: #21-35681.001-R-1 (Cook) (Palos)
Elzbieta Kula: #21-35695.001-R-1 (Cook) (Maine)
Michael Gyftakos: #21-35701.001-R-1 (Cook) (Maine)
Sandra Aguilar & Elvin Ortiz: #21-35707.001-R-1 (Cook) (Maine)
Peter Westrate: #21-35739.001-R-1 (Cook) (Leyden)
Jamie & Alexander Bertsche: #21-35981.001-R-1 (Cook) (West Chicago)
2017-2 IH Borrower LP: #21-36056.001-R-1 (Cook) (Leyden)
2017-1 IH Borrower LP: #21-36061.001-R-1 (Cook) (Leyden)
THR Property Illinois, LP: #21-36065.001-R-1 (Cook) (Leyden)
Anthony Bonvolanta: #21-36249.001-R-1 (Cook) (Lakeview)

Mr. Bilotta moved to deny the motion to vacate; Mr. Steffen seconded the motion, which carried 5-0.

- b.** ATT&T Services, Inc.: #21-24111.001 thru.004-I-2 (Cook) (Bloom)
JACC Management (C-111 Asset Mgmt): #21-24269.001-C-2 (Cook) (Bloom)
Chris Venatta: #21-24846.001-R-1 (Cook) (New Trier)
Aaron Lowinger: #21-27531.001-R-1 (Cook) (Rogers Park)
Luka Popovich: #21-27565.001-R-1 (Cook) (Rogers Park)
Ted Kazimierczuk: #21-27630.001-R-1 (Cook) (Lemont)
Grzegorz Lisowski: #21-27633.001-R-1 (Cook) (Lemont)
Brian Lode: #21-27636.001-R-1 (Cook) (Orland)
Jeffrey Belski: #21-27639.001-R-1 (Cook) (Orland)
Alison Duffek: #21-27643.001-R-1 (Cook) (Orland)
Sofia Pappanastos: #21-27649.001-R-1 (Cook) (Orland)
Galeb Mizyed: #21-27656.001-R-1 ((Cook) (Orland)
Jamie Sluis: #21-27659.001-R-1 (Cook) (Orland)
Steve Fouhal: #21-27662.001-R-1 (Cook) (Rogers Park)
Kris Toma: #21-27665.001-R-1 (Cook) (Rogers Park)
Amneh Kiswani: #21-27669.001-R-1 (Cook) (Orland)
George Malfas: 21-27672.001-R-1 (Cook) (Orland)
IH2 Property Illinois, LP: #21-28066.001-R-1 (Cook) (Orland)
IH5 Property Illinois LP: #21-28145.001-R-1 (Cook) (Orland)
Janelle Floerke: #21-28155.001-R-1 (Cook) (Orland)
Joe Balthazor: #21-28159.001-R-1 (Cook) (Palatine)
Budinger: #21-28173.001-R-1 (Cook) (Palatine)
Brian Wanca: #21-28183.001-R-1 (Cook) (Palatine)
Sylvia Bace: #21-28187.001-R-1 (Cook) (Evanston)
Select Investors Fund, LLC: #21-28302.001-R-1 (Cook) (Elk Grove)
Select Investors Fund, LLC: #21-28306.001-R-1 (Cook) (Elk Grove)
Chester Zeiss: #21-28334.001-R-1 (Cook) (Evanston)
6427 N. Greenview, LLC: 21-28347.001-R-1 (Cook) (Rogers Park)
John Parzygnot: #21-28404.001-R-1 (Cook) (Bloom)
Peterbilt Illinois – Chicago: #21-28408.001 thru .002-I-1 (Cook) (Thornton)

Rodney Lubeznik: #21-28411.001 thru .004-C-1 (Cook) (Thornton)
Roger Dykstra: #21-28412.001-I-1 (Cook) (Bloom)
Rhonda Jesernik: #21-28413.001 thru .002-I-1 (Cook) (Thornton)
Angelo Ciambrome: #21-28414.001 thru .001-C-1 (Cook) (Bloom)
365 Holdings LLC: #21-28417.001-I-1 (Cook) (Palos)
Reyem Holdings, LLC# 21-28418.001-R-1 (Cook) (Palos)
Black Suede Prop LLC: #21-28419.001-I-1 (Cook) (Leyden)
2700 W. North Ave., LLC: #21-28420.001-R-1 (Cook) (West Chicago) Harvey Shopping
Center LLC: #21-28424.001 thru .003-C-1 (Cook) (Thornton)
LaShaunessye Williams: #21-28425.001 thru .002-C-1 (Cook) (Thornton)
Ramar Industries: #21-28426.001-I-1 (Cook) (Leyden)
Frank Ward Jr.: #21-28427.001 thru .007-I-1 (Cook) (West Chicago)
Lumenite Control Technology, Inc: #21-28428.001 (Cook) (Leyden)
Geomilo LLC: #21-28431.00-I-1 (Cook) (Leyden)
CNT Franklin Park, LLC: #21-28432.001-I-1 (Cook) (Leyden)
Division Hermitage LLC: #21-28433.001 thru .002-C-1 (Cook) (West Chicago)
MLRP 11-121 Rawls LLC: #21-28434.001-I-1 (Cook) (Maine)
JPM LLC: #21-28436.001-C-1 (Cook) (Bremen)
1024 PT LLC: #21-28437.001 thru .002-C-1 (Cook) (Thornton)
2150 West St LLC: #21-28438.001-I-1 (Cook) (Leyden)
Dr. Emmett P. Grady, DDS: #21-28439.001-C-1 (Cook) (Palos)
611 Wentworth, LLC: #21-28440.001 thru .009-C-1 (Cook) (Thornton)
Takao Nagai: #21-28441.001-I-1 (Cook) (Leyden)
Mark LaRose: #21-28442.001 thru .002-I-1 (Cook) (Leyden)
DL Realty Partnership (River Oaks): #21-28443.001 thru .008 (Cook) (Thornton)
Patrick Gannon: #21-28444.001 -C-1 (Cook) (Palos)
ALGJAG Properties, L.P.: #21-28446.001-C-1 (Cook) (Palos)
Dan Robinson: #21-28451.001-C-1 (Cook) (Bloom)
John Koester: #21-28452.001 thru .003-C-1 (Cook) (Bloom)
Albert Havenga: #21-28453.001-C-1 (Cook) (Bremen)
930 Building LLC: #21-28459.001-C-1 (Cook) (Thornton)
Touhy Industrial Plaza (TIP): #21-28529.001 (Cook) (Maine)
KKP Group 1652 Leavitt: #21-28530.001-R-1 (Cook) (West Chicago)
CMM Real Estate Leasing LLC: #21-28531.001 thru .002-C-1 (Cook) (Bloom)
Mousa Abuhadba & Mahsen Hamide: #21-28532.001 thru .002 (Cook) (Leyden)
Enterprise Oil: #21-28533.001-I-1 (Cook) (West Chicago)
Dan Harris: #21-28536.001 thru .002-I-1 (Cook) (Bremen)
Harrison Jones: #21-28537.001-C-1 (Cook) (West Chicago)
Alejandro Morales: #21-28539.001-C-1 (Cook) (West Chicago)
Jose Ojeda: #21-28657.001-R-1 (Cook) (Bloom)
Gary McNamara: #21-28708.001-C-1 (Cook) (Thornton)

Ms. Kinion moved to deny the motion to vacate; Mr. Steffen seconded the motion, which carried 5-0.

- c. Lincoln Transload and Processing, LLC: #20-09394.001-I-1 (Logan)
Lincoln Transload and Processing, LLC: #21-07965.001-I-1 (Logan)
Lincoln Transload and Processing, LLC: #22-04115.001-I-1 (Logan)

Mr. Bilotta moved to deny the motion to accept the untimely filings, which were files more than 30 days from the PTAB decision of 04/18/2023; Chairman Freeman seconded the motion, which carried 5-0.

- d. This item was moved up in the agenda-see above.

- e. Walgreens: #22-02656.001-C-2 (Whiteside)

Mr. Bilotta made a motion to deny the request to intervene for all taxing districts; Ms. Kinion seconded the motion, which carried 5-0.

- f. End of Motions

6. Attachments

- a. **Attachment A** – Chairman Freeman moved to approve the attachment as amended. Mr. Steffen seconded the motion, and it carried 5-0.
- b. **Attachment B** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 5-0.
- c. **Attachment C** - Mr. Steffen moved to approve the attachment. Ms. Kinion seconded the motion, and it carried 4-0. Chairman Freeman recused himself.
- d. **Attachment D** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 4-0. Mr. Bilotta recused himself.
- e. **Attachment E** – Chairman Freeman moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 4-0. Mr. Steffen recused himself.
- f. **Attachment F** – Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the motion, and it carried 4-0. Ms. Kinion recused herself.
- g. **Attachment G** – Chairman Freeman moved to approve the attachment. Mr. Bilotta seconded the motion, and it carried 4-0. Ms. Buckley recused herself.
- h. **Attachment Z** – Mr. Bilotta moved to approve the attachment. Chairman Freeman seconded the motion, and it carried 5-0 for all items except item 2, which carried 4-0 with Mr. Steffen recusing himself.

Workload Report

a. Closed - 3400 cases

7. Other Business

a. Executive Session – 5 ILCS 120/2(c)(1).

Chairman Freeman motioned to move into Executive Session per 5ILCS 120/2(c)(1) at 10:38 a.m. Mr. Bilotta seconded the motion, and it carried 5-0. The Board then entered a breakout session on WebEx with both boardrooms and Ms. Buckley in the breakout room. At 11:00 a.m., the executive session ended with no formal action taken.

8. Adjournment

a. Mr. Bilotta moved to adjourn the meeting at 11:02 a.m., Mr. Steffen seconded the motion, carrying 5-0.

Respectfully Submitted,

/s/ Michael O'Malley

Michael I. O'Malley

Executive Director and General Counsel

Addendum A.



State of Illinois PROPERTY TAX APPEAL BOARD

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www.ptab.illinois.gov

Executive Director's Report July 2023

1. HR/Fiscal Update:
 - a. A new contract was agreed to with the GO and the union representing PTAB's union staff.
 - b. Open positions we are working on filling:
 - Chief Administrative Law Judge – Still not posted.
 - Administrative Law Judge (EB) – Still not posted.
 - Administrative Law Judge (KP) – Still not posted.

2. IT Update: None.

3. Appellate Court Ruling:

On June 30th, 2023, *Fitzpatrick v PTAB* was published as a Rule 23 Order. [Fitzpatrick v. Ill. Prop. Tax Appeal Bd., 2023 IL App \(1st\) 221501-U](#). The appellant appealed a circuit court ruling which sustained the PTAB's decision, finding that the appellant was not entitled to a reduction in assessed value. The appellant had submitted three comparable sales, two adjacent to his property and the third within a half mile of his house. The BOR presented eight comparable sales. The circuit court found that PTAB's decision was not against the manifest weight of the evidence, and the appellate court's analysis resulted in the same conclusion.

The appellant had argued that the assessor was using outdated property information on his neighbor's properties, resulting in a lack of uniformity. Ultimately, the appellate court, sustaining PTAB's decision, stated that:

“Perfect equality and uniformity of taxation as regards individuals or corporations or different classes of property subject to taxation can hardly be visualized. Absolute equality is impracticable in taxation and is not required by the equal protection clause of the constitution. Inequalities that result occasionally and incidentally in the application of a system that is not arbitrary in its classification, and not applied in a hostile and discriminatory manner, are not sufficient to defeat the tax.” The court maintained this position in later decisions as well, stating that “[a] practical uniformity, rather than an absolute one, is the test” and the uniformity clause “does not call for mathematical equality.”

[Fitzpatrick at ¶¶ 57-58](#) (internal citations omitted).

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

One caveat that the appellate court noted was PTAB’s interpretation of rule 1910.65(b), which states in the relevant part, “... it is recommended that not less than three comparable properties be submitted[]” for an unequal treatment argument. The court stated, “[w]e agree that the PTAB appeared to assign a requirement that the regulation did not contemplate.” The court noted that although PTAB may have mistakenly believed that three comparable properties were required, it did consider the appellant’s submitted evidence. Therefore, no prejudice occurred, and there was no reversible error. *Id.* at ¶71.

We made ask that the rule 23 order be issued as a decision and given precedential value.

4. Future Board Meetings:

Date	Location
July 11 th	Des Plaines
August 15 th (State Fair)	Springfield
September 12 th	Des Plaines
October 10 th	Des Plaines
November 14 th	Des Plaines
December 12 th	Springfield
Tentative 2024 Schedule	
January 2024	Des Plaines
February 2024	Des Plaines
March 2024	Springfield

BOARD MEMBERS

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Frankfort

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South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

NOTICE: This order was filed under Supreme Court Rule 23 and is not precedent except in the limited circumstances allowed under Rule 23(e)(1).

IN THE
APPELLATE COURT OF ILLINOIS
FIRST DISTRICT

MICHAEL FITZPATRICK,)	Appeal from the
)	Circuit Court of
)	Cook County.
Plaintiff-Appellant,)	
)	
v.)	No. 2020 COPT 000002
)	
ILLINOIS PROPERTY TAX APPEAL)	
BOARD and COOK COUNTY BOARD OF)	
REVIEW,)	Honorable
)	Maureen O’Hannon
Defendants-Appellees.)	Judge, Presiding.

JUSTICE COBBS delivered the judgment of the court.
Presiding Justice Fitzgerald Smith and Justice Ellis concurred in the judgment.

ORDER

- ¶ 1 *Held:* The decisions of the Illinois Property Tax Appeal Board upholding the appellant’s property assessments from the Cook County Board of Review for the 2018 and 2019 tax years were not against the manifest weight of the evidence and the uniformity clause of the Illinois Constitution was not violated.
- ¶ 2 Plaintiff-appellant Michael Fitzpatrick, proceeding *pro se*, appeals from the judgment of the circuit court of Cook County affirming the final administrative decisions of the Illinois

Property Tax Appeal Board (PTAB), which denied Fitzpatrick a reduction in the assessed value of his property for tax years 2018 and 2019. On appeal, Fitzpatrick argues that the PTAB erred in finding that his property was not assessed inequitably and in denying him an assessment reduction. For the reasons that follow, we affirm the PTAB's decision.

¶ 3

I. BACKGROUND

¶ 4

A. Fitzpatrick's Property

¶ 5 The subject property is Fitzpatrick's residence located at 410 South Peck Avenue in La Grange, Lyons Township, Cook County, Illinois. The property sits on a 7,750-foot lot, which is improved by a 16-year-old, two-story, single-family house with a masonry exterior and 3,019 square feet of living area. The house has a full unfinished basement, two and a half bathrooms, four bedrooms, central air conditioning, a fireplace, and an attached, two-car garage. Fitzpatrick purchased the property in 2014 for \$850,000.

¶ 6

B. Board of Review Appeals

¶ 7 Fitzpatrick appealed his 2018 and 2019 property tax assessments to the Cook County Board of Review (Board), seeking a reduction of his 2018 and 2019 assessments.

¶ 8 In 2018, the property was assessed at a value of \$77,918, which reflected a fair market value of \$779,810 under the Cook County Real Property Assessment Classification Ordinance's 10% assessment level. In particular, the land was assessed at \$5,070 and the improvements were assessed at \$72,848. The property had an improvement assessment per square foot of \$24.13. After reviewing Fitzpatrick's complaint and evidence, the Board maintained the assessed value.

¶ 9 In 2019, the property was originally assessed at a value of \$77,918. Fitzpatrick filed a complaint with the Board and the Board reduced the assessment to \$72,092, which reflected a fair market value of \$720,920 under the Cook County Real Property Assessment Classification

No. 1-22-1501

Ordinance's 10% assessment level. Specifically, the land was assessed at \$5,070 and the improvements assessed at \$67,022. The property had an improvement assessment of \$22.20 per square foot.

¶ 10 C. PTAB Appeals

¶ 11 Fitzpatrick appealed both of the Board's decisions to the PTAB, arguing that his property was inequitably assessed and lacked uniformity with his neighbors. He contended that the disparity between the assessments placed "an unfair tax burden on the subject property in violation of the constitution." He further asserted that, because the assessor was using outdated records and photographs of his neighbors' homes, one of the adjacent properties to his had a similar market value with a lower assessment and another adjacent property had a greater market value with a lower assessment. As such, he claimed that the assessment for his property should be reduced to \$49,784 based on a lack of assessment equity with his neighbors.

¶ 12 In support of his appeals, Fitzpatrick submitted three comparable properties.

¶ 13 Fitzpatrick's first comparable property (Comp No. 1) is located adjacent to his own property with an address of 406 South Peck Avenue in La Grange, subdivision code 13. According to Fitzpatrick's submitted documentation, the house sits on a 7,750 square foot lot. It is a three-story, single-family, 4,200 square foot house with five and a half bathrooms. The house has central air conditioning, a detached garage, and one fireplace. The house was last sold in 2015 for \$1,065,000. The property had a total assessment of \$49,784 and an improvement assessment of \$10.65 per foot.

¶ 14 Fitzpatrick's second comparable property (Comp No. 2) is also located adjacent to his own property with an address of 412 South Peck Avenue in La Grange, subdivision code 13. The house sits on 7,750 square feet of land. It is a three-story, single-family, 3,200-square foot house with

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four bedrooms and three and a half bathrooms. The house has central air conditioning, an attached garage, and no fireplace. The house was last sold in 2016 for \$675,000. The land was assessed at \$5,070 with an improvement assessment of \$41,851, for a total assessment of \$46,921 and \$13.08 per square foot.

¶ 15 Fitzpatrick's third comparable property (Comp No. 3) was located at 4253 Linden Avenue, half a mile away from the subject property, in Western Springs, which is also in Lyons Township. This comparable was only submitted in relation to his 2019 appeal and is in addition to the same two submitted in the 2018 appeal. The property is situated on an 8,158 square foot lot. It is a three-story, single-family, 3,400 square-foot house with four and a half bathrooms, one fireplace, central air conditioning, and a detached garage. The property was for sale at that time with an asking price of \$1,100,000.

¶ 16 Fitzpatrick also submitted evidence showing that the Cook County Assessor had outdated information for the neighboring properties. The evidence consisted of the assessor's information for Comp Nos. 1 and 2. The documents showed that Comp No. 1 was described as a one-story home with one and half bathrooms and 1,687 square feet of living space. Its estimated fair market value was listed as \$497,840 with a total assessed value of \$49,784. Comp No. 2 was listed as a two-story house with one bathroom and 1,619 square feet of living space. The fair market value was estimated at \$469,210 with a total assessed value of \$46,921. For 2019, he also submitted the Assessor's information for Comp No. 3, which showed a total assessed value of \$44,539.

¶ 17 Finally, he submitted e-mail correspondence from 2017 between himself and Thomas Shaer, Deputy Assessor for Communications. The documentation shows that Fitzpatrick e-mailed Shaer, explaining that he was concerned with the "homes in [his] area not being assessed based on their existing and enlarged size[.]" He then provided property information on Comp Nos. 1 and 2,

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showing that the assessed value was inaccurate based on renovations made in the past several years. He claims that this correspondence is evidence that the assessor knowingly continued to value his property at a much higher proportion of its true value than his neighbors who enjoyed a lower assessed value based on outdated information.

¶ 18 In response, the Board submitted its Notes on Appeal. In 2018, these Notes included information on four comparable properties that differ from Fitzpatrick's submitted comparables. In 2019, the Board submitted eight comparable properties.

¶ 19 The Board's comparable properties for 2018 were all located in Western Springs, which was located in the same subdivision as the subject property. The comparables were all two-story houses with lot sizes of 6,550 square feet. The assessment per square foot ranged from \$26 to \$33.10.

¶ 20 Board Comp No. 1 had three bedrooms, two and a half bathrooms, 2,908 square feet of living area, a full basement with a formal recreational room, central air conditioning, no fireplace, and a two-car garage. The total assessment was \$100,511 with an improvement assessment of \$33.10 per square foot.

¶ 21 Board Comp No. 2 had four bedrooms, two and a half bathrooms, 3,511 square feet of living area, a full unfinished basement, central air conditioning, one fireplace, and a two-car garage. The total assessment was \$98,984 with an improvement assessment of \$26.98 per square foot.

¶ 22 Board Comp No. 3 had four bedrooms, three bathrooms, 2,989 square feet of living space, a slab basement, two fireplaces, central air conditioning, and a two-car garage. The total assessment was \$84,741 with an improvement assessment of \$26.93 per square foot.

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¶ 23 Board Comp No. 4 had four bedrooms, three and a half bathrooms, 3,164 square feet of living space, a full basement with a formal recreational room, central air conditioning, no fireplace, and a two-car garage. The total assessment was \$86,521 with an improvement assessment of \$26 per square foot.

¶ 24 For 2019, the Board submitted eight comparables, none of which were the same as those submitted for 2018.¹ Seven of these comparables were located in La Grange, with the eighth located in Western Springs but with the same neighborhood code (13). Most of the properties were located a quarter of a mile away from the subject property. The total assessments ranged from \$53,151 to \$105,454 and the improvement assessment per square foot ranged from \$23.75 to \$27.55.

¶ 25 Because the PTAB found Board Comp Nos. 5 and 8 to be the best evidence, we describe those properties in detail.

¶ 26 Board Comp No. 5 was located at 330 South Edgewood Avenue in La Grange, subdivision 13. The single-family home had 2,980 square-feet of living area, four bedrooms, two full and two half bathrooms, a full unfinished basement, two fireplaces, and two-car garage. The home sat on a 7,800 square-foot lot. It had a total assessment of \$87,169 with an improvement assessment of \$27.55 per square foot.

¹ We note that the record suggests a misunderstanding or discrepancy as to what the Board submitted in its Notes on Appeal for 2019. There appear to be two separate submissions of Notes on Appeal, both dated August 10, 2020 and each containing four distinct comparable properties. The separate submissions both stated that the Board would not stipulate in this appeal. It appears the PTAB considered both of these submissions in making its final determination. The comparable properties are numbered 1 through 4 on each submission, but the PTAB considered them in total as 1 through 8. We do the same here.

¶ 27 Board Comp No. 8 was located at 4634 Howard Avenue in Western Springs, subdivision 13. The single-family house had 3,033 square-feet of living area, five bedrooms, two and a half bathrooms, a full unfinished basement, a two-car garage, central air conditioning, and one fireplace. The home sat on a 6,950 square-foot lot. It had a total assessment of \$53,151 with an improvement assessment of \$24.43 per square foot.

¶ 28 In written rebuttal in both appeals, Fitzpatrick argued that his appeal presented clear evidence that his property was “being assessed at a substantially higher proportion of its true value than both of [his] next door neighbors.” He further asserted that the Board did not rebut or challenge his evidence and therefore, it “stands uncontested.” In the 2019 appeal, Fitzpatrick additionally explained how the Board’s comparable properties differed from his property “in material respects.” In particular, he stated that the Board’s descriptions of Comp Nos. 1 through 4 differ from the listings for those properties on Zillow.com and Realtor.com, two popular real estate websites.

¶ 29 On February 18, 2020, the PTAB issued its final administrative decision in regards to the 2018 tax year, finding that no change in property assessment was warranted. It listed the correct assessed valuation of the property as \$77,918. In its conclusions of law, the PTAB stated that proof of unequal treatment should consist of documentation of “not less than three comparable properties” and found that Fitzpatrick “did not meet this burden of proof and a reduction in the subject’s assessment is not warranted.” The PTAB found that Fitzpatrick’s Comp No. 2 and the Board’s Comp Nos. 1, 3, and 4, were the “best evidence of assessment equity” and they had improvement assessments that ranged from \$13.08 to \$33.10 per square foot of living area. Based on this, the PTAB concluded that Fitzpatrick “did not demonstrate with clear and convincing

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evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is not justified on this basis.”

¶ 30 On December 15, 2020, the PTAB issued its final administrative decision regarding the 2019 tax year, finding that no change in the assessment of the property was warranted. The PTAB stated that the correct assessed valuation of the property was \$72,092. The PTAB found that Fitzpatrick's Comp. No. 2 and the Board's Comp Nos. 5 and 8 were the best evidence of assessment equity. These properties had improvement assessments that ranged from \$13.08 and \$27.55 per square foot, and the subject property's improvement assessment of \$22.20 per square foot of living area fell within that range. Based on this, the PTAB found that Fitzpatrick “did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and *** a reduction in the subject's assessment is not justified.”

¶ 31 In each decision, the PTAB also addressed whether the subject property was overvalued. Because overvaluation is not at issue in this appeal, we do not provide the details of the PTAB's decision on that point.

¶ 32 D. Circuit Court Proceedings

¶ 33 On March 18, 2020, Fitzpatrick filed a complaint for administrative review of the PTAB's final administrative decisions regarding the 2018 and 2019 tax years in the circuit court. He requested that the court vacate these administrative decisions, reduce his assessment to \$49,784, and direct that he be reimbursed for his overpayment in property taxes for those years, plus interest.

¶ 34 Following briefing and arguments, the circuit court issued an order affirming the PTAB's final administrative decisions. The court concluded that the PTAB's findings were not against the manifest weight of the evidence.

¶ 35 This appeal followed.

¶ 36

II. ANALYSIS

¶ 37 On appeal, Fitzpatrick claims that the PTAB's final administrative decisions for 2018 and 2019 are against the manifest weight of the evidence. He contends that his evidence demonstrated that his property was assessed inequitably in violation of the Illinois Constitution; the PTAB and the circuit court failed to give proper weight to his evidence; and the PTAB and the circuit court erroneously denied him an assessment reduction. He requests that this court reverse the circuit court's order and reduce his assessment to \$49,784.

¶ 38

A. Standard of Review

¶ 39 Final decisions of the PTAB are subject to review under the Administrative Review Law (735 ILCS 5/3-101 *et seq.* (West 2018)). This court reviews the final administrative decision, not the circuit court's judgment. *Peacock v. Illinois Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1068 (2003). We are limited to considering the evidence submitted to the PTAB. *Marconi v. Chicago Heights Police Pension Board*, 225 Ill. 2d 497, 532 (2006). The applicable standard of review is based on whether the challenged decision presents a question of fact, a question of law, or a mixed question of fact and law. *Cinkus v. Village of Stickney Municipal Officers Electoral Board*, 228 Ill. 2d 200, 210 (2008).

¶ 40 For questions of fact, this court will only reverse the agency's findings if they are against the manifest weight of the evidence, meaning that an opposite conclusion is clearly evident from the record. *Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board*, 2020 IL App (1st) 180994, ¶ 26. An agency's conclusions on questions of law, however, are not binding on the reviewing court, and thus, we review them *de novo*. *Du Page County Board of Review*, 284 Ill. App. 3d 649, 653 (1996). In considering a mixed question of fact and law, a reviewing court determines whether the agency decision is clearly erroneous. *Cinkus*, 228 Ill. 2d at 210. A decision

is clearly erroneous where the reviewing court has a definite and firm conviction that a mistake was committed. *Id.*

¶ 41 The PTAB’s finding of the assessed value of a particular property is a question of fact. *West Loop Associates*, 2017 IL App (1st) 151998, ¶ 59; see also *Board of Education of Ridgeland School Dist. No. 122 v. Property Tax Appeal Board*, 2012 IL App (1st) 110461, ¶ 31 (“The issue of whether comparable properties establish the uniform assessment and valuation of properties is a question of fact.”). Thus, the PTAB’s assessed value will not be disturbed unless it is against the manifest weight of the evidence, *i.e.*, only if an opposite conclusion is clearly evident.

¶ 42 B. PTAB Policies and Procedures

¶ 43 In Illinois counties with three million or more inhabitants, as is the case here, a general assessment of real property is made once every three years. 35 ILCS 200/9-220(b) (West 2018); 86 Ill. Adm. Code 1910.5(b)(12) (2023). Property taxes are determined based on an assessment of the fair cash value of the property, which is defined as “[t]he amount for which [the] property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller.” 86 Ill. Adm. Code 1910.5(b)(5). In Cook County, a taxpayer or other interested party seeking to challenge the Cook County assessor’s property valuation must appeal to the Board. *1411 North State Condominium Association v. Illinois Property Tax Appeal Board*, 2016 IL App (1st) 143757, ¶ 5. The Board “shall determine the correct assessment *** of any parcel of real property which is the subject of an appeal, based upon facts, evidence, exhibits and briefs submitted to or elicited by the Board[.]” 86 Ill. Adm. Code 1910.10(b). The Board shall revise the subject property’s assessment “when it finds such assessment to be in error.” 86 Ill. Adm. Code 1910.10(d).

¶ 44 Decisions of the Board may then be challenged before the PTAB. 35 ILCS 200/23-5 (West 2018); 86 Ill. Adm. Code 1910.50(f)-(g). The challenging party files a petition with the PTAB, setting forth the assessment for the subject property that it considers to be correct, along with any supporting written or documentary evidence. 86 Ill. Adm. Code 1910.30(h), (k). Upon the filing of that petition, the Board files its “Board of Review Notes on Appeal” and all written and documentary evidence supporting its position. 86 Ill. Adm. Code 1910.40(a). The challenging party can then submit rebuttal evidence. 86 Ill. Adm. Code 1910.66(a).

¶ 45 The party challenging an assessment based on a lack of uniformity must prove the disparity by clear and convincing evidence. *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 234 (1998); see also 86 Ill. Adm. Code 1910.63(e) (“When unequal treatment in the assessment process is the basis of the appeal, the inequity of assessments must be proved by clear and convincing evidence.”). The challenging party must present substantive documentary evidence or legal argument that is sufficient to challenge the correctness of the assessment. 86 Ill. Adm. Code 1910.63(a), (b). The documentary evidence submitted must show “the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property” and “it is recommended that not less than three comparable properties be submitted.” 86 Ill. Adm. Code 1910.65(b).

¶ 46 C. PTAB’s Final Administrative Decisions

¶ 47 We now turn to the merits of Fitzpatrick’s appeal. The PTAB entered final administrative decisions as to tax years 2018 and 2019 that determined no reduction in the assessment value of Fitzpatrick’s property was warranted, and the circuit court affirmed. The assessment value for 2018 and 2019 stands at \$77,918 and \$72,092, respectively. We must determine whether the PTAB’s decisions are against the manifest weight of the evidence, and specifically whether

Fitzpatrick's property was assessed inequitably in violation of the uniformity clause of the Illinois Constitution.

¶ 48 In applying the manifest weight standard, we must keep in mind the following principles. An administrative agency's findings and conclusions on issues of fact are considered *prima facie* true and correct. 735 ILCS 5/3-110 (West 2018); *Du Page County*, 284 Ill. App. 3d at 652-53. We will not reweigh the evidence or substitute our judgment for that of the PTAB. *Cinkus*, 228 Ill. 2d at 210. "[D]etermining the credibility of witnesses and weighing the evidence are the responsibilities of the PTAB, not the reviewing court." *Edward Sims Jr. Trust v. Henry County Board of Review*, 2020 IL App (2d) 190397, ¶ 27. "An administrative decision is not against the manifest weight of the evidence where the record contains some competent evidence to support the agency's finding." *Kankakee County Board of Review v. Property Tax Appeal Board*, 337 Ill. App. 3d 1070, 1074 (2003).

¶ 49 After having reviewed the record, we conclude that the PTAB's findings of no change in the assessment for Fitzpatrick's property for 2018 and 2019 are not against the manifest weight of the evidence because Fitzpatrick failed to show that his property was inequitably assessed.

¶ 50 For 2018, the PTAB found that Fitzpatrick's Comp No. 2 and the Board's Comp Nos. 1, 3, and 4 were the best evidence for determining whether the subject property was equitably assessed. Fitzpatrick's Comp No. 2 had 3,200 square feet of living space as compared to the subject property's 3,019 square feet of living space. Like the subject property, Comp No. 2 had an unfinished basement, central air conditioning, and an attached garage. Although the Board's three comparables differed in type of basement, all three of the Board's comparables were two-story houses with two-car garages and central air conditioning. One of the comparables had two and a half bathrooms like the subject property, and two of the comparables had four bedrooms like the

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subject property. These three comparables had living space ranging from 2,908 and 3,164 square feet and had lot sizes of 6,550 square feet, as compared to the subject property's 3,019 square feet of living space and lot size of 7,800 square feet. All four comparables were located in the same subdivision as the subject property. The four comparables had an assessment range of \$13.08 to \$33.10 per square foot, and Fitzpatrick's assessment of \$24.13 per square foot fell within that range.

¶ 51 For 2019, the PTAB found that Fitzpatrick's Comp No. 2 and the Board's Comp Nos. 5 and 8 were the best evidence. Again, Fitzpatrick's Comp No. 2 had many similar characteristics to the subject property, including similar living space, basement, central air conditioning, and an attached garage. The Board's Comp Nos. 5 and 8 were both located in the same subdivision as the subject property and, like the subject property, were two-story houses with four bedrooms, central air conditioning, full unfinished basements, and two-car garages. Comp No. 5 was located on the same size lot while Comp. No. 8's lot size was smaller, at 6,950 square feet. The living space of these two comparables, 2,980 and 3,033 square feet, was also similar to the subject property's. Comp No. 5 had more bathrooms and fireplaces than Comp No. 8 and the subject property. The three comparables had an improvement assessment range of \$13.08 to \$27.55.

¶ 52 Based on this evidence for both years, we cannot conclude that the PTAB's decision was against the manifest weight of the evidence. Fitzpatrick's property assessment falls squarely within the range of comparable properties provided by the parties. We recognize that the evidence also shows that the improvement assessment of \$13.08 for Fitzpatrick's Comp No. 2 appeared to be based on outdated property information. Specifically, that property was listed on the assessor's website as a two-story house with one bathroom and 1,619 square feet of living space with a fair market value estimated at \$469,210. However, Fitzpatrick listed the property as a three-story,

single-family, 3,200-square foot house that was last sold in 2016 for \$675,000. Even so, it is clear that Fitzpatrick's property was accurately and equitably assessed based on the fair market value of his home and the characteristics of the property, as compared to the similar nearby comparables. See 86 Ill. Adm. Code 1910.65(b) (stating that the submitted comparables should demonstrate their "similarity, proximity and lack of distinguishing characteristics" to the subject property). As such, the PTAB's decisions finding that no change was warranted is supported by the evidence and an opposite conclusion is not clearly evident. See *Kankakee County Board of Review*, 337 Ill. App. 3d at 1074 ("An administrative decision is not against the manifest weight of the evidence where the record contains some competent evidence to support the agency's finding.").

¶ 53 That outdated property information, however, leads us to the crux of Fitzpatrick's appeal, namely lack of uniformity. He argues that his neighbors' properties were assessed based on outdated information, and it is unfair that he is being assessed at the true value of his property while they are not. As such, he claims that his property should have been assessed at a lower rate to match his neighbors, regardless of the true market value of his property or the information before the assessor.

¶ 54 In response to the uniformity argument, the PTAB asserts that Fitzpatrick did not prove that the assessor used different bases to value the properties.² Further, any "record-keeping gaps" do not violate the uniformity clause where absolute uniformity is not required.

¶ 55 For the following reasons, we agree with the PTAB and find that Fitzpatrick's argument regarding lack of uniformity fails.

² The Board has joined in the PTAB's responsive brief in this appeal.

¶ 56 Article IX of the Illinois Constitution provides that property taxes “shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const. 1970, art. IX, 4(a). Under this provision, “taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value.” *John J. Moroney & Co. v. Illinois Property Tax Appeal Board*, 2013 IL App (1st) 120493, ¶ 39.

¶ 57 In regards to what the constitution requires in terms of uniformity, the Illinois Supreme Court has stated the following:

“Perfect equality and uniformity of taxation as regards individuals or corporations or different classes of property subject to taxation can hardly be visualized. Absolute equality is impracticable in taxation and is not required by the equal protection clause of the constitution. Inequalities that result occasionally and incidentally in the application of a system that is not arbitrary in its classification, and not applied in a hostile and discriminatory manner, are not sufficient to defeat the tax.” *Schreiber v. Cook County*, 388 Ill. 297, 303 (1944).

¶ 58 The court maintained this position in later decisions as well, stating that “[a] practical uniformity, rather than an absolute one, is the test” (*Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395, 401 (1960)) and the uniformity clause “does not call for mathematical equality” (*Marcus Corp. v. Village of South Holland*, 120 Ill. App. 3d 300, 304 (1983)).

¶ 59 Applying these principles, we conclude that the inequalities about which Fitzpatrick complains arose incidentally and the assessment process was not applied in a “hostile and discriminatory manner[.]” See *Schreiber*, 388 Ill. at 303. On the record before us, it is unclear how and when the assessor updates the property information for assessment purposes. We acknowledge that Fitzpatrick’s e-mail exchange with the deputy assessor shows that he brought the discrepancies

to the assessor's attention in 2017 and the assessment value for those properties appeared to remain the same the following two years. Even so, and again, we do not know the process for updating property information and cannot speculate on the matter. Fitzpatrick presented no evidence, such as witness testimony, explaining how and when property information is updated for purposes of property tax assessment. See *Crestwood*, 403 Ill. App. 3d at 141-42 (summarizing the witnesses' testimony presented at the hearing addressing the assessment process); *Peacock*, 339 Ill. App. 3d at 1064-66 (summarizing witness testimony including a township assessor and a supervisor of assessments). Thus, there was nothing before the PTAB or this court demonstrating that the process is inherently flawed or deliberately skewed in violation of the uniformity clause. Based on the record before us, Fitzpatrick's property was appropriately assessed at the correct proportion of its true value and we cannot say that the lower, incorrect assessment of the neighboring properties created an "unreasonable degree of uniformity." See *Apex Motor Fuel Co.*, 20 Ill. 2d at 401.

¶ 60 We note in passing that, in its brief, PTAB stated that, according to the Cook County Assessor's website, these properties have been updated as of 2022. We decline to consider this evidence here, where it was not presented in the circuit court and it is largely irrelevant to the claims regarding the 2018 and 2019 tax years. Whether the assessor did or did not update the property information at a later time has no bearing on our conclusion. Regardless, Fitzpatrick has not proven by clear and convincing evidence that the two undervalued properties demonstrate anything more than an occasional and incidental inequality. See *Peacock*, 339 Ill. App. 3d at 1069 (stating that one of the plaintiffs' assessment ratio study "showed that instances exist in which particular properties were undervalued" but the law does not require "absolute equality" and the study was flawed because the properties were handpicked for their lower assessments).

¶ 61 Nonetheless, Fitzpatrick cites to *Walsh* and *Crestwood* as support for his argument that his property assessment as compared to his neighbors' assessments violated the uniformity clause.

¶ 62 In *Walsh*, 181 Ill. 2d at 229-230, the supreme court considered whether it was a violation of the uniformity clause for the board of review to calculate "assessed values for like properties on different bases" in Tazewell County. One method was based on a property's recent sale price and the other was a mass appraisal method. *Id.* at 230. The latter method resulted in assessment percentages of 7% to 68% of those properties' true value. *Id.* at 232-33. The subject property was located in Pekin Township, where the mass appraisal method had been used for decades. *Id.* at 235. Based on complaints from other Tazewell County residents, the Board increased the subject property's assessment based on the recent sale price. *Id.* at 233. On appeal, the PTAB found that the plaintiffs had not shown by clear and convincing evidence that the subject property had been overassessed or that the revised assessment violated the Illinois Constitution. *Id.* The appellate court reversed, finding that the removal of the subject property from the mass appraisal method did violate the Illinois Constitution. *Id.*

¶ 63 Our supreme court held that there was clear and convincing evidence that the uniformity clause of the Illinois Constitution had been violated. *Id.* at 234. The court explained that Tazewell County was required to use the same basis for assessing all like properties and could not use the recent sale price to value one house "without doing so for all other like properties" and that "any attempts to alter the basis for assessing values [must be applied] in a uniform manner." *Id.* at 235. The court further noted the sales-assessment ratios for the other properties was an "astonishing range of assessed values" and that the mass appraisal method utilized for 40 years resulted in many Pekin properties enjoying sales-assessment ratios "below the statutory 33% of fair cash value." *Id.* at 234.

¶ 64 *Crestwood* involved a group of 154 multi-unit buildings in a residential community and at issue was the assessor’s practice of reducing the assessment of every building converted to condominiums but assessing the identical, unconverted buildings at a higher rate. 403 Ill. App. 3d at 140-41, 144, 146. At the hearing before the PTAB, the Board’s representative testified that the majority of the buildings were being assessed accurately and in a uniform manner and he could not explain why the assessor assessed the few condominium buildings at a lower rate than the other buildings. *Id.* at 142. *Crestwood*’s counsel responded, stating that, despite assessment appeals being filed in the past, assessment relief continued to be denied and “the assessor’s pattern and practice” of reducing condominium buildings was “ongoing[.]” *Id.* The PTAB decided that a reduction in the assessment of the property at issue was warranted and the record showed that an unreasonable inequity existed in the assessment process for the two types of buildings. *Id.* at 142-43.

¶ 65 We find both cases inapposite. First, in the case before us, no evidence has been presented to show that the assessor was using different bases or methods for determining the assessment value of the properties in Lyons Township. The assessor values all properties at 10% of their market value as required under the Cook County ordinance. Second, there is no evidence here of a deliberate practice of valuing certain like properties in Lyons Township at different proportions of their value. In *Walsh*, the evidence showed that the assessor intentionally used a different method for determining the assessment value of the subject property. 181 Ill. 2d at 232-33. Similarly, in *Crestwood*, there was testimony at the hearing suggesting that there had been an intentional practice to assess identical properties differently solely based on whether they were condominiums and the differing assessments were “clearly not a mistake.” 403 Ill. App. 3d at 146. Here, Fitzpatrick’s neighbors’ assessments were based on 10% of the property’s market value, just

the same as his property was assessed, but how and when the assessor's records are updated to reflect improvements is unknown. No evidence or testimony was submitted to show a deliberate scheme to maintain outdated property information.

¶ 66 Additionally, we point out that the evidence presented in *Walsh* showed that many properties had been enjoying an assessment well below fair cash value for over 40 years and the court found the range of 7% to 68% “astonishing.” Here, only three properties were shown to be undervalued based on improvements to the properties. There is no evidence that a large swath of properties in the subdivision had received incorrect valuations for an extensive period of time, which would suggest that outdated assessments was a deliberate practice of the assessor. Also, the improvement assessment range here for the comparable properties is \$13.08 to \$33.10 per square foot. This is hardly comparable to the range found in *Walsh*. As such, we find neither *Walsh* nor *Crestwood* persuasive.

¶ 67 Accordingly, we conclude that the PTAB's decisions for the 2018 and 2019 tax years were not against the manifest weight of the evidence.

¶ 68 We now turn to Fitzpatrick's ancillary arguments. Preliminarily, we note that minor errors in administrative proceedings do not constitute reversible error. See 735 ILCS 5/3-111(b) (West 2018) (“Technical errors in the proceedings before the administrative agency or its failure to observe the rules of evidence shall not constitute grounds for the reversal of the administrative decision unless it appears to the court that such error or failure materially affected the rights of any party and resulted in substantial injustice to him or her.”).

¶ 69 Fitzpatrick argues that the PTAB's 2018 decision was erroneous because it stated that Fitzpatrick was claiming assessment inequity *and* overvaluation, but he only made the former argument. He contends that it was error for the PTAB to consider an overvaluation argument. In

its brief, the PTAB conceded that overvaluation was not at issue, but we agree with the PTAB that its consideration of overvaluation did not prejudice Fitzpatrick and had no effect on the determination of inequity assessment. See *McCleary v. Board of Fire & Police Commissioners of the City of Woodstock*, 251 Ill. App. 3d 988, 993 (1993) (An “appellate court may reverse an administrative ruling only if there is error which prejudiced a party in the proceeding.”).

¶ 70 Next, he contends that the PTAB’s 2018 conclusion of law was erroneous because it incorrectly interpreted section 1910.65(b) as *requiring* the taxpayer to submit three comparables. In fact, the regulation only *recommends* that the taxpayer submit “not less than three” comparables. 86 Ill. Adm. Code 1910.65(b). Because of this erroneous interpretation, Fitzpatrick claims that the PTAB erroneously disregarded the two comparable properties he submitted. In particular, he points to the language in the PTAB’s decision which states, “The [PTAB] finds [Fitzpatrick] did not meet this burden of proof and a reduction in the subject’s assessment is not warranted.” According to Fitzpatrick, this language demonstrates that the PTAB found his evidence “deficient as a matter of law.”

¶ 71 We do agree that the PTAB appeared to assign a requirement that the regulation did not contemplate. However, the record shows that PTAB did not “disregard” Fitzpatrick’s submitted comparables, as it explicitly included one of them as “best evidence” for both tax years in question. See *Kraft Foods, Inc. v. Illinois Property Tax Appeal Board*, 2013 IL App (2d) 121031, ¶ 47 (stating that the PTAB may accept or discount some evidence from each of the parties). The PTAB simply gave the other comparables less weight and did not consider them to be the best evidence. See *id.* ¶ 48 (“That the trier of fact ultimately determines that one party presented more credible evidence than the other does not require it to discount all the evidence that the other party presented.”). Although the PTAB may have mistakenly believed that three comparable properties

must be submitted, Fitzpatrick suffered no prejudice because the PTAB clearly considered Fitzpatrick's submitted comparables. As such, the PTAB's conclusion of law on this point was not reversible error. See *McCleary*, 251 Ill. App. 3d at 993.

¶ 72 Fitzpatrick also argues that his evidence was not disputed because the Board did not file a responsive brief with the PTAB. For this reason, he contends that the PTAB was obligated to accept his comparables as the best evidence and disregard the Board's comparables. This argument is meritless. The rules for appeals before the PTAB expressly state: "Upon notification of the filing of the appeal, the board of review shall submit its completed Board of Review Notes on Appeal disclosing the final assessment of the subject property." See 86 Ill. Adm. Code 1910.40(a). There is no *requirement* that the Board submit additional information supporting its position or that the Board expressly rebut Fitzpatrick's submitted comparables. Thus, the Board disputed Fitzpatrick's evidence by submitting its Notes on Appeal as is required under the regulations. The Notes on Appeal contained the Board's own comparable properties to support its findings that a reduction was not warranted in 2018 and that the reduction given in 2019 was sufficient. Moreover, the Board's Notes on Appeal for both years explicitly state that it did not stipulate to Fitzpatrick's submitted evidence. See 86 Ill. Adm. Code 1910.55(a), (d). As such, this argument fails.

¶ 73 Finally, Fitzpatrick's arguments regarding the circuit court's alleged errors are not well taken. This court does not review the circuit court's judgment on administrative review but rather the final administrative decision of the PTAB. See *Peacock*, 339 Ill. App. 3d at 1068.

¶ 74 As such, Fitzpatrick's claims on appeal fail and we conclude that the PTAB's final administrative decisions were not against the manifest weight of the evidence.

¶ 75

III. CONCLUSION

¶ 76 For the reasons stated, we affirm the judgment of the PTAB.

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¶ 77 Affirmed.