



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

APPELLANT: James Beyreis  
DOCKET NO.: 15-27434.001-R-1  
PARCEL NO.: 03-23-302-050-0000

The parties of record before the Property Tax Appeal Board are James Beyreis, 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:** \$4,098  
**IMPR.:** \$61,007  
**TOTAL:** \$65,105

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 2015 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 a four year-old, two-story dwelling of masonry construction. The parties differed as to the size of the living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 20,490 square foot site located in Wheeling Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted a brief arguing that the correct dwelling size is 3,812 square feet, not 4,986 square feet as reported by the board of review. In support of the overvaluation argument, the appellant submitted two pages of an architect's elevation drawings of the first and second floor plans of the subject. The pages are numbered "A2.02" and "A3.03" and do not disclose a date. Although the pages are mostly illegible, they disclose the total of the two floors is 3,812 square feet of living area. In Section III—Description

of Property section of the Residential Appeal petition, the appellant disclosed that the subject was new construction and that the “owner acted as General Contractor.” In Section IV—Recent Construction Information on Your Residence, the appellant disclosed that the dwelling was constructed from December 2009 through April 2011, and that an occupancy permit was issued on November 9, 2011. In support of the assessment inequity argument, the appellant submitted information on three suggested equity comparables. The appellant requested a total assessment reduction to \$50,740.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,105. The subject property has an improvement assessment of \$61,007, or \$12.24 per square foot of living area, based on a 4,986 square foot dwelling. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables.

### **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 appellant's evidence of two pages of architect's elevation drawings do not disclose a date. It is not clear from the evidence if these two pages comprise a complete set of elevation drawings. The appellant disclosed: that he was the General Contractor; that the dwelling was completed in April 2011; and that an occupancy permit was issued in November 2011. No further evidence was submitted by the appellant regarding the size of the dwelling between the issuance of the occupancy permit and the January 1, 2015 lien date for the instant appeal. The Board finds in the totality of the evidence of record, that the appellant did not prove by a preponderance of the evidence that the subject was overvalued due to an error in the square footage of the dwelling. Therefore, the Board finds, for the purpose of this appeal, that the subject contained 4,986 square feet of living area.

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

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3, and the board of review's comparables #1, #2 and #3. The appellant's comparable #1 is the same property as the board of review's comparable #1. These comparables had improvement assessments that ranged from \$4.61 to \$13.20 per square foot of living area. The subject's

improvement assessment of \$12.24 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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:

September 22, 2017



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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