



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

APPELLANT: Kevin Drewyer  
DOCKET NO.: 15-38902.001-R-1 through 15-38902.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kevin Drewyer, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
15-38902.001-R-1	16-13-406-047-0000	11,562	1,157	\$ 12,719
15-38902.002-R-1	16-13-406-046-0000	5,781	0	\$ 5,781

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of masonry construction with 2,214 square feet of living area. The dwelling is 117 years old. Features of the home include a full basement with a formal recreation room and a two-car garage. The property has a 3,125 square foot site, and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 an appraisal estimating the subject property had a market value of \$185,000 as of May 2, 2013. The appraisal states that the owner of record of the subject is Righteous Oaks, LLC, and, therefore, the subject is not owner occupied. The appellant also submitted information on four sale comparables. These comparables sold between September 2012 and

June 2015 for \$25,000 to \$146,000, or \$11.26 to \$66.36 per square foot of living area. The appellant requested that, after determining the subject's fair market value, the Board should use the 2015 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance or the 2015 three-year median level of assessment for class 2 property as determined by the Illinois Department of Revenue. No evidence was submitted as to the latter request. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$8,271.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,167. The subject's assessment reflects a market value of \$281,670, or \$127.22 per square foot of living area, including land, when applying the 2015 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review also submitted evidence disclosing the subject property was purchased in June 2013 for a price of \$216,689.

In rebuttal, the appellant argued that the board of review's evidence should be given no weight because it did not address the appellant's market value argument. The appellant also waived the original request for an oral hearing.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$185,000 as of the assessment date at issue.

The appellant made alternate requests regarding the applicable assessment level to be applied to the subject's market value.

In Cook County, for residential property of six units or less currently designated as Class 2 real estate according to the Cook County Real Property Assessment Classification Ordinance, as amended, when sufficient probative evidence indicating the estimate of full market value of the subject property on the relevant assessment date is presented, the Board may consider evidence of the appropriate level of assessment for property in that class. The evidence may include: A) the Department of Revenue's annual sales ratio studies for Class 2 property for the

previous three years; and B) competent assessment level evidence, if any, submitted by the parties pursuant to this Part.

86 Ill.Admin.Code §1910.50(c)(2)(A) and (B). While the appellant requested that the 2015 three-year median level of assessment for class 2 property as determined by the Illinois Department of Revenue be applied to the subject's market value, the appellant submitted no evidence in support of this level of assessment. The Rule cited by the appellant plainly states that "the Board may consider evidence of the appropriate level of assessment for property in that class," and then goes on to give two examples of evidence that may be used in determining the level of assessment. Id. However, the appellant provided no such evidence. Therefore, the Board finds that the appropriate level of assessment for the subject is the 2015 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. 86 Ill.Admin.Code §1910.50(c)(2).

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: October 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kevin Drewyer, by attorney:  
Stephanie Park  
Park & Longstreet, P.C.  
2775 Algonquin Road  
Suite 270  
Rolling Meadows, IL 60008

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602