



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

APPELLANT: Eugene Bernardo
DOCKET NO.: 16-21522.001-R-1
PARCEL NO.: 23-26-201-011-0000

The parties of record before the Property Tax Appeal Board are Eugene Bernardo, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis in Chicago; 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: \$2,593
IMPR.: \$19,444
TOTAL: \$22,037

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 2016 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 two-story dwelling of frame construction. The dwelling is a townhouse that is 36 years old and has 1,908 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 2,804 square-foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment is not being contested in this appeal. In support of the inequity argument, the appellant submitted information on four equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame and masonry construction. The dwellings are either 21 or 25 years old and contain from

1,991 to 2,331 square feet of living area. Three comparables have basements; each comparable has central air conditioning; and three comparables have fireplaces. Information regarding garages was not provided on the appellant's grid analysis; however, the appellant's photographic evidence revealed that at least three of the comparables have a garage. The appellant also submitted a map which revealed the comparables were located over one-half mile from the subject property. The comparables have improvement assessments ranging from \$15,756 to \$18,881 or from \$7.28 to \$8.14 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$15,359 or \$8.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$22,037 was disclosed. The subject property has an improvement assessment of \$19,444 or \$10.19 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties. The comparables have the same neighborhood and classification codes as the subject and were described as being located on the same block as the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry construction. The dwellings are from 24 to 36 years old and contain from 1,827 to 1,927 square feet of living area. Each dwelling has a full unfinished basement, central air conditioning, a fireplace, and a garage, either two-car or two and one-half car. The board of review's comparable properties have improvement assessments ranging from \$19,332 to \$20,176 or from \$10.20 to \$10.58 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 parties presented assessment data on a total of seven suggested comparables. The Board finds the appellant's comparables were significantly newer than the subject and were not located near the subject property. As a result, the appellant's comparables received reduced weight in the Board's analysis. Board of review comparable #3 was also significantly newer than the subject and also received reduced weight. The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2. The Board finds these comparables were very similar to the subject in location, design, age, living area, foundation and other features. Board of review comparables #1 and #3 had improvement assessments of \$19,332 and \$19,466 or \$10.58 and \$10.20 per square foot of living area, respectively. The subject's improvement assessment of \$19,444 or \$10.19 per square foot of living area falls below the improvement assessments of the best comparables in this record on a per square foot basis. 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 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(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: _____

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: May 21, 2019



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

Eugene Bernardo, by attorney:
John S. Xydakis
Law Offices of John S. Xydakis
30 North Michigan Avenue
Suite 402
Chicago, IL 60602

COUNTY

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