



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

APPELLANT: BCHRobArt, LLC  
DOCKET NO.: 16-22886.001-R-1 through 16-22886.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are BCHRobArt, LLC, the appellant(s), by attorney Alan M. Didesch, of WR Property Management, LLC in Wilmette; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-22886.001-R-1	05-27-113-023-0000	22,800	208,500	\$231,300
16-22886.002-R-1	05-27-113-024-0000	22,800	0	\$22,800

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 is situated on two contiguous parcels, each designated by a different Property Index Number (PIN). The subject is a 95 year-old dwelling of masonry construction containing 6,785 square feet of living area. The dwelling is situated entirely on PIN 023. PIN 024 has zero improvement assessment. The subject has a total 12,000 square foot site in Kenilworth, New Trier Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation<sup>1</sup> as the bases of the appeal. The appellant submitted two Property Characteristics information sheets about the subject. One disclosed assessment and property characteristics information with 2016 board of review certified data. The sheet disclosed the subject's improvement size was 6,785 square feet. The second sheet disclosed information with 2017 board of review certified and 2018 assessor certified data. This sheet disclosed the subject's improvement size was 5,984 square feet. The appellant also submitted the board of review's 2016 final review assessed valuation letter disclosing total assessments for PIN 023 of \$231,300 and for PIN 024 of \$22,800.

In support of the assessment inequity argument, the appellant submitted information on four suggested equity comparable properties. These properties ranged from 5,117 to 6,052 square feet of living area, or from \$16.59 to \$27.95 per square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$254,100. PIN 023 of the subject property has an assessment of \$208,500, or \$30.73 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties. These properties ranged from 5,611 to 6,662 square feet of living area, or from \$28.80 to \$34.85 per square feet. The board of review also submitted property characteristics search print-outs disclosing that PIN 023 contained a second improvement of 616 square feet of living area. The board of review submitted four suggested equity comparable properties that ranged from 431 to 776 square feet of living area, or from \$25.91 to \$33.86 per square feet.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant reaffirmed the request for an assessment reduction.

At hearing, the appellant rested on the evidence and briefs previously submitted.

### **Conclusion of Law**

The appellant 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.

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<sup>1</sup> The appellant checked the "Recent Sale" box on the first page of its Residential Appeal Petition, Section 2d. However, the appellant did not submit recent sale data regarding the subject. Indeed, in its Section IV Grid Analysis, the appellant stated "N/A" for the box regarding recent sale information.

The Board makes various findings. Although the board of review submitted property characteristics information regarding a second improvement of 616 square feet on PIN 023, its final review letter did not disclose this; nor did the data from the appellant. Since the existence of this additional 616 square foot improvement is not established by the evidence, the Board does not give it weight in its decision. The appellant's Assessment Grid Analysis disclosed 5,984 square feet of living area for the PIN 023 improvement. Yet, the appellant's own documentary evidence disclosed the subject had 6,785 square feet of living area in the lien year of 2016.<sup>2</sup> All the documentary evidence also disclosed that PIN 023 had an improvement assessment of \$208,000. Consequently, the Board finds, for this 2016 lien year appeal, that PIN 023 contained one improvement of 6,785 square feet with an improvement assessment of \$30.73 per square feet of living area.

The Board finds the best evidence of assessment equity to the appellant's comparable(s) #1 and #2, and the board of review's comparable(s) #1 and #2. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$27.40 to \$33.33 per square foot of living area. The subject's improvement assessment of \$30.73 per square foot of living area falls within the range established by the best comparable properties 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.

As for the appellant's check-off of a recent sale overvaluation argument, the Board finds the appellant did not submit evidence in support of this argument. *See* 86 Ill.Admin.Code §1910.65(c) (2). 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.

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<sup>2</sup> A Property Characteristics information sheet submitted by the appellant for 2017 board of review certified and 2018 assessor certified assessment information were for lien years other than the instant 2016 lien year. The Board give this information no weight.

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.

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Chairman



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Member

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Member



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Member

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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 17, 2019



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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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