



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

APPELLANT: LeRoy Regner  
DOCKET NO.: 16-29446.001-R-1  
PARCEL NO.: 12-02-300-073-0000

The parties of record before the Property Tax Appeal Board are LeRoy Regner, the appellant; 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:** \$ 1,962  
**IMPR.:** \$18,265  
**TOTAL:** \$20,227

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 52-year-old, attached, two-story dwelling with 1,298 square feet of living area of masonry construction. Features of the home include a full basement and central air conditioning. The property has a 2,707 square foot site and is located in Leyden Township, Cook County. The subject is classified as a class 2 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 information on four suggested comparable sales. They sold from January, 2012 to November, 2013; for prices ranging from \$74.07 to \$137.73 per square foot of living area. All of the appellant's suggested comparable sales are located within 1,000 yards of the subject property. The properties are described as two-story, masonry, attached, single-family dwellings. They range in age from 52-53-years-old and in size from 1,136 to 1,296 square feet of

living area. In addition, the appellant submitted a brief arguing that the subject is directly impacted by a 2013 change in flight patterns and the resulting increase in noise.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,227. The subject's assessment reflects a market value of \$202,270 or \$155.83 per square foot of living area, including land, when applying the 2016 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four suggested comparable sales. These comparables are described as two-story, attached, single-family dwellings. They range in age from 52-53-years-old and in size they were all 1,296 square feet of living area. They sold from February, 2014 to November, 2011 for prices ranging from \$164.35 to \$175.93 per square foot of living area. All of the board of review's comparables were listed as being on the same block as the subject.

At hearing, the appellant reiterated his comparable sales argument. He argued that based on the average price per square foot of his four suggested comparables a reduction in the subject's assessment to \$14,545 is warranted. In addition, the appellant argued a further reduction to \$13,100 is warranted due to the increased noise levels following a change in flight patterns post 2013. The appellant submitted a map showing the subject's location as compared to two of his suggested comparable properties. After no objection by the board of review, the Board admitted this map as Appellant's Hearing Exhibit #1. The appellant also argued that numerous newspapers have done research into the assessment practices and procedures for Cook County and found that the assessments lacked statistical validity and were often simply incorrect. Appellant presented no expert testimony to support this claim. The appellant further argued that in a prior decision for the 2015 lien year, the Board found the correct assessment for the subject to be \$12,450. The board of review rested on the evidence.

In rebuttal, the appellant argued that the board of review failed to meet the requirements set forth by section 1910.65(b) of the Official Rules of the Property Tax Appeal Board. More specifically, the appellant argued that board of review's comparables #1 and #4 should be given no weight as they fail to indicate which unit number/letter they reference. Additionally, the appellant argued that all four board of review comparables fail to indicate the exact distance to the subject, but rather list them as being on the same block as the subject. Furthermore, the appellant argued the board of review's pictures of their comparables fail to provide sufficient evidence of similarity to the subject. The appellant also requested that board of review's comparable #4 be stricken as being after the assessment date as evidenced on the Cook County Assessment Notice received by the appellant. Finally, the appellant pointed out that he is using some of the same comparable properties used by the Cook County Assessor's office.

### **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 Board finds that the appellant failed to provide any evidence or expert testimony showing that the appellant's and the board of review's comparables did not also suffer from the same noise levels as the subject at the time of sale. The Board also gave no weight to the appellant's argument that the board of review failed to meet the criteria set forth in section 1910.65(b) of the Official Rules of the Property Tax Appeal Board. 86 Ill. Adm. Code 1910.65(b). First, the Board finds that the Property Index Number (PIN) is the most distinguishing characteristic and that is provided for each one of the board of review's comparables. Second, the Board finds the board of review submitted sufficient evidence as to distance by listing "same block" as the subject, which is also obvious by the breakdown of each comparable property's PIN. Third, the Board finds that the board of review's comparable grid provided sufficient evidence as to size, lot dimension, age, condition, and amenities to meet the requirements of section 1910.65(b). Finally, the Board gives no weight to any prior Board decisions as to assessment value because 2016 is a new reassessment cycle.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3, and #4, and the board of review's comparable sales #2 and #3. These comparables sold for prices ranging from \$74.07 to \$172.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$155.83 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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: December 18, 2018



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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