



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

APPELLANT: Ronald Bevier
DOCKET NO.: 16-30622.001-R-1
PARCEL NO.: 03-36-307-019-0000

The parties of record before the Property Tax Appeal Board are Ronald Bevier, 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: \$3,750
IMPR.: \$27,159
TOTAL: \$30,909

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 1-story dwelling of frame and masonry construction. The dwelling is 54 years old and has 1,947 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a 2-car garage. The property has a 7,500 square-foot site and is located in Des Plaines, Wheeling Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with one, 1½-story and three, 1-story dwellings of frame and masonry or masonry construction. The dwellings are from 59 to 63 years old and contain from 1,934 to 2,418 square feet of living area.

Two comparables have partial basements; two comparables have 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 each comparable has a garage. The appellant also submitted a map which revealed three comparables were located over 1½ miles from the subject property. The comparables have improvement assessments that range from \$17,427 to \$22,876 or from \$8.90 to \$9.46 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$17,757 or \$9.12 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 \$30,909 was disclosed. The subject property has an improvement assessment of \$27,159 or \$13.95 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties. The comparables have the same classification code as the subject, but they do not have the same neighborhood code as the subject. The comparables' parcel index numbers indicate they are located in the same township section as the subject property. The comparables are improved with 1-story dwellings of frame, masonry or frame and masonry construction. The dwellings are from 45 to 55 years old and contain from 1,882 to 2,252 square feet of living area. Three comparables have unfinished basements, either full or partial, and one comparable has a concrete slab foundation. Two comparables have central air conditioning; two comparables have fireplaces; and three comparables have garages. The comparable properties have improvement assessments that range from \$27,695 to \$33,140 or from \$14.72 to \$16.40 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 eight suggested comparables. The Board finds that none of the comparables are located in the same municipality as the subject. The appellant's comparables received reduced weight in the Board's analysis for a variety of reasons. The appellant's comparables #1 and #2 did not have basements like the subject; comparables #1 and #3 did not have central air conditioning; comparable #4 differed in story height and had significantly more living area; and the appellant's map revealed that comparables #1 through #3 were located over 1½ miles from the subject property. Board of review comparables #2 and #3 also received reduced weight. Board of review comparable #2 lacked central air conditioning and had significantly more living area than the subject, and board of review comparable #3 lacked central air conditioning and did not have a basement like the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4. The Board finds these comparables were very similar to the subject in story height, age, living area and features like an unfinished basement and central air conditioning. Although these comparables had a different assigned neighborhood code than the subject, their parcel index numbers indicated they were located in the same township section as the subject. Board of review comparables #1 and #4 had improvement assessments of \$31,661 and \$33,039 or \$16.40 and \$15.96 per square foot of living area, respectively. The subject's improvement assessment of \$27,159 or \$13.95 per square foot of living area is less than the improvement assessments of the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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: June 18, 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

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