



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

APPELLANT: Charles Bidwill
DOCKET NO.: 16-40501.001-R-1
PARCEL NO.: 04-23-402-053-0000

The parties of record before the Property Tax Appeal Board are Charles Bidwill, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates 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: \$5,051
IMPR.: \$76,547
TOTAL: \$81,598

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, single-family dwelling with 3,574 square feet of living area with frame and masonry exterior construction. Features of the home include: air conditioning, one fireplace and a three-car, attached garage. The property has a 5,613 square foot site and is located in Northfield Township, Cook County. The subject is classified as a class 2-78, residential property under the Cook County Real Property Assessment Classification Ordinance.

Prior to the scheduled hearing, the parties jointly submitted a request for the Board to render a decision in this matter based solely on the written evidence submissions; thereby, waiving their right to hearing. The Board granted this joint request.

The appellant raised two issues: an overvaluation and equity arguments as the bases of the appeal. In support of equity argument, the appellant submitted information on three comparables. They are improved with a single-family dwelling of masonry or frame and masonry construction. The improvements ranged: in age from 16 to 42; in size from 3,043 to 3,283 square feet of living area; and in improvement assessments from \$16.44 to \$17.20 per square foot. In comparison, the subject's improvement assessment is \$21.42 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on three sales comparables. They are improved with a single-family dwelling with masonry or frame and masonry construction. The improvements ranged in size from 3,655 to 3,991 and in age from 16 to 29 years. The properties sold from August, 2014 to September, 2015 for prices that ranged from \$181.91 to \$218.88 per square foot. Further, the appellant submitted copies of multiple-listing printouts relating to each sales' details.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,598. The subject's assessment reflects a market value of \$815,980 or \$228.31 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the equity argument, the board of review submitted descriptive and assessment data on four comparables, all located on the subject's same block. They are improved with a two-story, masonry, single-family dwelling. The improvements ranged: in age from 23 to 27 years; in size from 3,176 to 3,366 square feet of living area; and in improvement assessments from \$21.72 to \$22.30 per square foot.

In support of the overvaluation argument, the board of review submitted descriptive, assessment and sales data on four comparables. They are improved with a two-story, single-family dwelling of masonry construction. All of them are located either on the subject's block or within a two-block radius of the subject. The improvements ranged in age from 27 to 32 years and in size from 3,133 to 3,503 square feet of living area. They sold from June, 2015, to July, 2016, for prices that ranged from \$22.70 to \$23.98 per square foot.

The appellant submitted no rebuttal evidence.

Conclusion of Law

Initially 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 the best evidence of market value to be the *appellant's comparable sale #3 as well as the board of review's comparable sales #2 and #3*. These comparables sold from August, 2015 through April, 2016 for unadjusted prices ranging from \$218.88 to \$270.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$228.31 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After making adjustments to the comparables for pertinent factors including; but limited to, time of sale, location, style, age and/or size, the Board finds a reduction in the subject's market value is not justified.

Next, 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 Board finds the best evidence of assessment equity to be *the board of review's comparables #2 through #4*. These comparables had improvement assessments that ranged from \$21.72 to \$22.30 per square foot of living area. The subject's improvement assessment of \$21.42 per square foot of living area falls below the range established by the best comparables 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 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:

April 20, 2021



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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