



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

APPELLANT: Robert Benak
DOCKET NO.: 17-21032.001-R-1
PARCEL NO.: 16-07-316-028-0000

The parties of record before the Property Tax Appeal Board are Robert Benak, the appellant, by attorney Michael R. Davies, of Ryan Law LLP 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: \$9,122
IMPR.: \$38,783
TOTAL: \$47,905

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 2017 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 exterior construction with 2,272 square feet of living area. The dwelling is 121 years old. Features of the home include a full unfinished basement and a two-car garage. The property has an 8,900 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-06 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 three comparable sales that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-06 and class 2-11, two-story dwellings of frame or masonry exterior construction ranging in size from 2,220 to 2,379 square feet of living area. The dwellings range in age from 109 to 134 years old, and each dwelling has a full unfinished basement. One comparable has one fireplace, and each

comparable has either a two-car or a three-car garage. The comparables have sale dates ranging from May 2015 to July 2016 for prices ranging from \$287,000 to \$420,000 or from \$129.27 to \$176.54 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$18,878. The appellant's attorney submitted a brief requesting the 2017 assessment of the subject property be no higher than "\$28,700 taking into consideration the "the attached estimates of repairs needed which reflect the current state of the property" that became apparent after the purchase of the property. However, the attorney failed to provide any estimates of the repairs as mentioned in the brief.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,905. The subject's assessment reflects a market value of \$479,050 or \$210.85 per square foot of living area, land included, when applying the 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 confirmed the sale of the subject property and submitted information on three comparable sales which are located within the subject's same neighborhood code. The Board has excluded the board of review comparable #3 from the analysis since it is the same parcel as the subject property. The comparables are improved with class 2-06, two-story dwellings of frame exterior construction ranging in size from 2,276 to 2,785 square feet of living area. The dwellings range in age from 104 to 114 years old, each comparable has a full unfinished basement and either a two-car or a three-car garage. One comparable has central air conditioning, and two comparables have one fireplace. The three comparables have sale dates ranging from October 2014 to June 2017 for prices ranging from \$717,500 to \$797,500 or from \$276.92 to \$315.25 per square foot of living area, including land. The board of review disclosed in the grid analysis the sale of the subject property on February 2016 for a sale price of \$549,000 or \$241.64 per square foot of living area, including land.

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 the appellant's attorney failed to provide any documentation to support their request for a reduction's in the subject's assessment based upon the estimated cost of repairs that became apparent after the sale of the subject property.

The Board recognizes there are seven comparables submitted by both parties, but only six comparables are included in the Board's analysis since the board of review comparable #3 is the same property as the subject property. The Board gives less weight to the appellant's comparables #2 and #3 due to their different 2-11 classification code when compared to the 2-06 classification code of the subject property. The appellant's comparable #2 as well as the board

of review comparables #1 and #4 also received reduced weight by the Board due to their older sale dates occurring between October 2014 and August 2015, which are less likely to be indicative of the subject's fair market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review comparable #2. The Board gives greater weight to these two comparables because they have the same classification code and similar property characteristics as the subject property. In addition, these two comparables sold proximate in time to the January 1, 2017 assessment date at issue. These two comparables sold in July 2016 and June 2017 for prices of \$420,000 and \$720,000 or \$176.54 and \$276.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$479,050 or \$210.85 per square foot of living area, including land, which falls between the two best comparable sales contained in this record and below the \$549,000 sale price of the subject property on February 2016. Based on this record, 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:

November 17, 2020



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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