



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

APPELLANT: Cladco & Lincoln Berger
DOCKET NO.: 17-42308.001-R-1
PARCEL NO.: 33-30-304-004-0000

The parties of record before the Property Tax Appeal Board are Cladco & Lincoln Berger, the appellants, by attorney Jessica Hill-Magiera, in Lake Zurich; 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: \$1,815
IMPR.: \$4,158
TOTAL: \$5,973

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 multi-level dwelling of frame construction containing 904 square feet of living area. The dwelling was built in 1971 and is approximately 46 years old. Features of the home include a partial basement with finished area, central air conditioning, and a 2-car garage. The property has a 6,600 square foot site and is located in Sauk Village, Bloom Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with multi-level dwellings that range in size from 770 to 946 square feet of living area and were built in 1972 or 1974. The comparables have sites with either 6,600 or 6,820 square feet of land area and have the same assessment neighborhood code as the subject property. Each comparable has a partial basement

with finished area and a 2-car garage. The comparables sold from May 2016 to January 2017 for prices ranging from \$10,924 to \$32,000 or from \$14.19 to \$34.54 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$3,029.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,973. The subject's assessment reflects a market value of \$59,730 or \$66.07 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 its contention of the correct assessment the board of review submitted information on four comparable sales improved with multi-level dwellings of frame or frame and masonry exterior construction ranging in size from 750 to 1,031 square feet of living area and range in age from 43 to 47 years old. The comparables have sites ranging in size from 6,720 to 7,150 square feet of land area and have the same assessment neighborhood code as the subject property. Each property has a partial basement with three having finished area and three comparables each have a 1.5-car or a 2-car garage. These properties sold from October 2014 to October 2017 for prices ranging from \$65,000 to \$85,000 or from \$71.90 to \$97.33 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants' counsel noted that board of review sales #1, #2 and #4 were not comparable to the subject due to differences in dwelling size or sale date in 2014 was too remote in time to establish market value as of January 1, 2017 assessment date.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds eight comparable sales were submitted by the parties to support their respective positions that were relatively similar to the subject property in location, age, style, dwelling size and features. The Board gave less weight to board of review comparable #3 as it sold in October 2014 which is less proximate in time the January 1, 2017 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the remaining comparables that sold proximate in time to the assessment date at issue. They sold from February 2016 to October 2017 for prices ranging from \$10,924 to \$85,000 or from \$14.19 to \$97.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$59,730 or \$66.07 per square foot of living area, including land, which is within the range established by the most recent comparable sales in this record. After considering any adjustments to the

comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject was overvalued and therefore, 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:

May 18, 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

AGENCY

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