



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

APPELLANT: William Ernst  
DOCKET NO.: 17-42769.001-R-1  
PARCEL NO.: 31-23-404-027-0000

The parties of record before the Property Tax Appeal Board are William Ernst, the appellant, by attorney Peter D. Verros, of Verros Berkshire, PC 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:** \$2,949  
**IMPR.:** \$6,064  
**TOTAL:** \$9,013

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 one-story dwelling of frame exterior construction with 1,125 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a full basement with a formal recreation room, central air conditioning and a two-car garage. The property has a 9,075 square foot site and is located in Matteson, Rich Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables that have the same assessment neighborhood code as the subject and are located from 358 feet to two miles from the subject. The comparables are improved with class 2-03 dwellings of frame exterior construction that range in size from 1,120 to 1,610 square feet of living area and range in

age from 52 to 70 years old. Three comparables have concrete slab or crawl space foundations, one comparable has a full unfinished basement, one comparable has central air conditioning, one comparable has a fireplace, and three comparables each have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$4,452 to \$6,049 or from \$2.77 to \$4.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$4,151 or \$3.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,013. The subject has an improvement assessment of \$6,064 or \$5.39 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code, block and/or subarea as the subject. The comparables are improved with a 1.5-story and three, 1-story class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,032 to 1,125 square feet of living area and range in age from 60 to 67 years old. The comparables have partial or full basements with one having a formal recreation room, three comparables have central air conditioning and each comparable has a two-car to a three-car garage. The comparables have improvement assessments ranging from \$7,302 to \$8,826 or from \$7.02 to \$8.55 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 appellant 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. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #3 due to differences in location, dwelling size and/or foundation when compared to the subject. The Board also gave less weight to board of review comparable #4 which is a 1.5-story design in contrast to the subject's 1-story design.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 along with board of review comparables #1, #2 and #3 which have varying degrees of similarity to the subject in location, age, dwelling size, and features. These comparables have improvement assessments ranging from \$4,565 to \$8,826 or from \$4.08 to \$8.55 per square foot of living area. The subject has an improvement assessment of \$6,064 or \$5.39 per square foot of living area, which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably 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: July 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

AGENCY

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