



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

APPELLANT: Brett Berger  
DOCKET NO.: 18-33855.001-R-1  
PARCEL NO.: 13-05-115-014-0000

The parties of record before the Property Tax Appeal Board are Brett Berger, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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:** \$6,240  
**IMPR.:** \$25,760  
**TOTAL:** \$32,000

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 2018 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 is improved with a two-story single-family dwelling of masonry construction containing 2,162 square feet of living area. The dwelling was built in 1951. Features of the property include a full basement that is partially finished, and a detached two-car garage. The property has a 3,900 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 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 disclosed the subject property was purchased in December 2015 for a price of \$268,000. The appellant identified the seller as Marko Soroczak and indicated the parties were not related. The appellant further indicated that the property was sold through a Realtor, had been advertised for sale for over 365 days and had been listed in the Multiple Listing Service.

To document the transaction the appellant submitted a copy of the real estate sales contract, the settlement statement and warranty deed.

The appellant also submitted a copy of an appraisal prepared in connection with the purchase of the subject property. The report was prepared by Sam J. Cozzo, a Certified Residential Real Estate Appraiser. The appraiser estimated the subject property had an indicated market value using the cost approach of \$280,101. The appraiser also developed the sales comparison approach to value arriving at an estimated value of \$270,000. In reconciling the two approaches to value the appraiser gave most emphasis to the sales comparison approach to value and arrived at an estimated market value of \$270,000 as of November 2, 2015.

To further support the overvaluation argument, the appellant provided a second appraisal prepared by Konstantin Minnikov, a Certified Residential Real Estate Appraiser. The client was identified as Freddie Mac, the fee simple property rights were appraised, and the assignment type was identified as cancellation of private mortgage insurance (PMI). The appraiser estimated the subject property had an indicated market value using the cost approach of \$342,300. The appraiser also developed the sales comparison approach to value arriving at an estimated value of \$320,000. In reconciling the two approaches to value the appraiser gave most emphasis to the sales comparison approach to value and arrived at an estimated market value of \$320,000 as of December 9, 2019.

Based on this evidence the appellant requested the subject's assessment be reduced to \$25,460.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,129. The subject's assessment reflects a market value of \$421,290 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-05 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story dwellings of frame or frame and masonry construction that range in size from 1,669 to 2,089 square feet of living area. The dwellings range in age from 65 to 89 years old. Two comparables have basements with finished area. Each comparable has central air conditioning and a two-car garage. The board of review reported these comparables have improvement assessments ranging from \$32,094 to \$43,024 or from \$17.64 to \$20.60 per square foot of living area while the subject has an improvement assessment of \$35,889 or \$16.60 per square foot of living area. The board of review also reported that its comparable #4 sold in July 2017 for \$1.00.

In rebuttal, the appellant reported the board of review for the 2019 tax year had accepted the appraisal prepared by Konstantin Minnikov and had reduced the assessment to \$32,000. The appellant provided a copy of the Cook County Board of Review decision for the 2019 tax year issued on April 1, 2020, reducing the assessment from \$40,507 to \$32,000.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value was presented by the appellant which included evidence that the subject property was purchased in December 2015 for a price of \$268,000, an appraisal estimating the subject property had a market value of \$270,000 as of November 2, 2015, and an appraisal estimating the subject property had a market value of \$320,000 as of December 9, 2019. The subject's assessment reflects a market value of \$421,290, which is above the purchase price and each of the appraised values. The assessment equity evidence provided by the board of review did not address the appellant's market value argument. The one sale provided by the board of review sold in July 2017 for a price of \$1.00, which does not support the subject's assessment. Importantly, the appellant provided documentation the board of review reduced the subject's assessment for the 2019 tax year to \$32,000, which is supported by the appellant's appraisal prepared by Konstantin Minnikov. Based on this evidence the Board finds a reduction in the subject's assessment is 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: August 24, 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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