



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

APPELLANT: William Behenna Jr.
DOCKET NO.: 19-27177.001-R-1 through 19-27177.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are William Behenna Jr., 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-27177.001-R-1	15-34-424-018-0000	1,752	10,818	\$12,570
19-27177.002-R-1	15-34-424-019-0000	1,642	16,228	\$17,870

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2017 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to challenge the assessment for the 2019 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 two parcels improved with a two-story, multi-family building of masonry exterior construction with 3,300 square feet of building area. The building is approximately 53 years old. Features include a full basement with an apartment and a 2.5-car garage. The two parcels contain a total of 5,904 square feet of land area. The property is located in Brookfield, Proviso Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal for both the land and improvements. In support of this argument, the appellant submitted information on eight comparables, four of which are located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 4,687 to 28,035 square feet of land area and are improved with class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 2,238 to 6,149 square feet of building area. The buildings range

in age from 62 to 124 years old. The comparables have full basements, three of which have apartments. Three comparables have central air conditioning. Two comparables each have a 2-car or a 2.5-car garage. The comparables have land assessments ranging from \$2,695 to \$16,120 or from \$.52 to \$1.20 per square foot of land area and improvement assessments ranging from \$17,143 to \$47,039 or from \$5.51 to \$7.81 per square foot of building area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$3,099 or \$.52 per square foot of land area and the improvement assessment be reduced to \$24,201 or \$7.33 per square foot of building area.

The appellant's submission also indicated the subject has a total assessment of \$30,440 for the two parcels under appeal. The subject has a total land assessment of \$3,394 or \$.57 per square foot of land area and a total improvement assessment of \$27,046 or \$8.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for only one of the subject's parcels. In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 3,125 to 6,250 square feet of land area and are improved with class 2-11, two-story multi-family buildings of masonry exterior construction ranging in size from 2,682 to 3,640 square feet of building area and ranging in age from 43 to 91 years old. The comparables have full basements, three of which have recreation rooms or apartments. Two comparables each have a two-car garage. The comparables have land assessments ranging from \$1,796 to \$3,593 or \$.57 per square foot of land area and improvement assessments ranging from \$26,154 to \$34,714 or from \$8.87 to \$9.86 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal letter in response to the board of review's evidence and further indicated that the appellant's evidence was a more accurate representation 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 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 record contains twelve equity comparables for the Board's consideration. As to the land inequity argument, the Board gave less weight to appellant's comparables #5, #6, #7 and #8 which are located outside the subject's assessment neighborhood code. The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are located in the subject's assessment neighborhood code. Each comparable has a land assessment of \$.57 per

square foot of land area which is identical to the subject's land assessment. Therefore, no reduction in the subject's land assessment is warranted.

As to the improvement inequity argument, the Board gave less weight to appellant's comparables due to their dissimilar building sizes and/or being located outside of the subject's assessment neighborhood code. The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar in building sizes and located within the subject's assessment neighborhood code. These comparables have improvement assessments ranging from \$26,154 to \$34,714 or from \$8.87 to \$9.86 per square foot of building area. The subject has an improvement assessment of \$27,046 or \$8.20 per square foot of building area, which falls within the range on an overall improvement assessment basis established by the best comparables in this record but falls below on a per square foot basis. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement appears to be 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:

October 19, 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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