



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

APPELLANT: Leo VonBusch
DOCKET NO.: 19-32737.001-R-1
PARCEL NO.: 09-18-310-007-0000

The parties of record before the Property Tax Appeal Board are Leo VonBusch, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$4,875
IMPR.: \$17,996
TOTAL: \$22,871

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 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 a 55-year-old, multi-level, single-family dwelling of frame and masonry construction with 1,251 square feet of living area. Appellant reports that the subject is an owner-occupied residence. Features of the home include a partial basement with a formal recreation room, central air conditioning and a two-car garage. The property has a 7,500 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, the appellant submitted four sales comparable sales with varying degrees of similarity to the subject. The appellant reported that the comparables were located within a ¼ mile radius of the subject and that they had the same neighborhood code as the subject. The

comparables are described as single-family dwellings of either frame, masonry or frame and masonry construction. They sold from March 2017 to August 2018 for prices ranging from \$161.04 to \$207.83 per square foot of living area, including land.

In support of the equity argument, the appellant submitted information on eight equity comparables with varying degrees of similarities to the subject. The appellant reported that the comparables were located within a ¼ miles radius of the subject and that they had the same neighborhood code as the subject. The comparables are described as single-family dwellings of frame construction. The comparables had improvement assessments ranging from \$12.70 to \$13.23 per square foot of living area. Based on the submitted evidence, the appellant requested the subject's total assessment be reduced to \$20,150.

The appellant also indicated a contention of law as a basis of this appeal. Included in the submitted evidence was a brief entitled "Brief in support of Residential Appeal" which provided argument that the subject property was being inequitably assessed and overvalued. Neither the appellant's brief nor submitted evidence provided evidence to support a contention of law as a basis for this appeal. As such, the board will only consider the appellant's overvaluation and inequity argument.

The board of review submitted two "Board of Review Notes on Appeal". In one of its Notes on Appeal the board of review references a property other than the subject. The board provided four suggested equity comparables that are related to a property other than the subject.¹

The board of review submitted a second "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$28,844 with an improvement assessment of \$23,969 or \$19.16 per square foot of building area. The total assessment reflects a market value of \$288,440 or \$230.56 per square foot of living area using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales comparables. The comparable sales occurred from July 2016 to April 2018 for prices ranging from \$232.21 to \$253.70 per square foot of living area, including land. The board did not provide the exact proximity of the sales comparables to the subject and reported that the comparables did not have the same neighborhood code as the subject.

In written rebuttal, the appellant argued that the board of review did not meet its burden of proof because it's suggested comparable properties fail support the assessed valuation because they have characteristics that are substantially different than the subject. The appellant reaffirmed the request for an assessment reduction.

Prior to a scheduled November 9, 2023, hearing before a PTAB Administrative Law Judge the parties entered into a written agreement to waive hearing and have a decision rendered based on the previously submitted evidence.

¹ The BOR "Notes on Appeal" list an address, property index number, a total assessment, improvement assessment and assessment per square foot of living area for a property other than the subject.

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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 to be the appellant's comparables #1, #3 and #4. These comparables had sales prices ranging from \$161.04 to \$207.83 per square foot of building area, land included. The subject's assessment reflects a market value of \$230.56 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on the overvaluation argument is justified. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed. See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board, 2020 IL App (1st) 180994, ¶¶ 34-36.

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: June 18, 2024



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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