



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

APPELLANT: Jerry Cherney
DOCKET NO.: 19-35619.001-R-1
PARCEL NO.: 04-17-101-042-0000

The parties of record before the Property Tax Appeal Board are Jerry Cherney, 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: \$26,000
IMPR.: \$66,067
TOTAL: \$92,067

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 two-year-old, one-story dwelling of frame and masonry construction with 4,108 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage. The property has a 18,824 square foot site and is located in Northfield Township, Cook County. The subject is classified as a class 2 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 submitted information on the cost to construct the subject dwelling. The appellant indicated the land was purchased for \$260,000 and the dwelling was constructed in 2017 for a total cost of \$672,672 for a total price of \$932,672 or \$227.04 per square foot of living area. The appellant also included a breakdown of personal property that he asserts should be subtracted from the cost as well as a \$96,595.00 payment to himself as a general contractor that he asserts is

included in the \$672,672, for a total of \$141,766 that should not be included in the total cost of construction.

As personal property that should not be included in the cost of construction, the appellant included: \$500 for grass cutting services; \$6,000 for accurate tree services; \$1,500 for auto and home owner insurance; \$3,400 for final tree cutting services; \$1,500 for porta potty services; \$4,110 for Lake Shore recycling; \$12,000 for kitchen appliances; \$3,572 for clean up; \$2,179 for split fencing; \$8,710 for landscaping; \$1,350 for soil boring; and \$350 for Galaxy Environmental.

The appellant also included a notarized general contractor breakdown of construction cost signed by Ron Cohen as President of RAC Architectural Homes, LLC. The notarized breakdown lists the appellant, Jerry Cherney, as the owner of the subject property. Finally, the appellant submitted his own personal sworn statement to the Chicago Title Insurance Company listing RAC Architectural Homes, LLC as the general contractor with a final payout of \$96,595.28.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,631. The subject's assessment reflects a market value of \$1,066,310 or \$259.57 per square foot of living area, including land, when applying the 2019 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject's improvement assessment reflects a market value of \$821,600 or \$200 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables with sales data on each of those properties.

In written rebuttal, the appellant distinguished the board of review's comparables from the subject property based on size, design, date of sale, construction, and location.

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.

Based on appellant's sworn statement and the notarized construction cost breakdown prepared and signed by Ron Cohen, as president of RAC Architectural Homes LLC, the Board finds the appellant failed to present sufficient evidence to establish that a \$96,595.00 general contractor fee should be deducted from the construction cost. The Board finds that the appellant failed to present any evidence that he is affiliated with RAC Architectural Homes LLC, Ron Cohen as president of said company, or that he is a licensed general contractor. Based on the breakdown prepared by Ron Cohen, the Board finds that the appellant received payments as a contractor performing certain construction functions.

The Board finds that the appellant's list of deductible personal property items mirrors the charges listed on the general contractor list of construction cost prepared by Ron Cohen, as president of RAC Architectural Homes LLC. The Board finds that there are only two items listed on appellant's personal property list and Ron Cohen's general contractor list that show the appellant as having performed those tasks: \$3,572 for clean up, and \$12,000 for kitchen appliances. The Board finds that under appraisal theory the \$3,572 clean up fee is a site improvement cost that should be included in the final construction cost. The Board also finds that the \$12,000 kitchen appliance fee is personal property that will be deducted from the total construction cost.

The Board finds the best evidence of market value to be the cost to construct the dwelling presented by the appellant minus the \$12,000 for personal property. After subtracting personal property, the Board finds the construction cost is \$660,672 and the value of the land is \$260,000 for a total market value of \$920,672. The subject's assessment reflects a market value above the cost to construct the subject dwelling. Based on this evidence the Board finds a reduction in the subject's assessment is justified. Since market value has been established the 2019 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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

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