



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

APPELLANT: Eric Bushonville
DOCKET NO.: 19-39232.001-R-1
PARCEL NO.: 13-06-214-010-0000

The parties of record before the Property Tax Appeal Board are Eric Bushonville, 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:

LAND: \$5,952
IMPR.: \$18,691
TOTAL: \$24,643

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 one-story dwelling of stucco exterior construction with 880 square feet of living area. The dwelling is approximately 92 years old. Features of the home include a partial unfinished basement and a two-car garage. The property has a 3,720 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant noted that the subject property's assessment has increased by 9.8 % as a result of the triennial reassessment while three of the four comparables listed in the appeal have decreased in assessed value by 22, 11 and 9 percent, respectively. The four comparables submitted by the appellant are described as class 2-02 properties of frame or masonry

construction that range in size from 887 to 1,512 square feet of living area¹ and in age from 64 to 95 years old. The appellant provided a Property Details printout for the subject and each comparable noting that comparables #1 and #4 have unfinished attics. Each comparable has a full basement with one being finished. Three comparables have central air conditioning. Two comparables each have a 1.5-car or a 2-car garage with 250 and 306 square feet of building area, respectively. These properties have improvement assessments ranging from \$17,385 to \$17,991 or from \$11.50 to \$19.70 per square foot of living area. The appellant also submitted a letter from Joseph Berrios, the Cook County Assessor, that stated “Due to the impact of increased aircraft noise from O’Hare International Airport and newly constructed runways and reconfigured flight paths, the Cook County Assessor’s Office has determined the 2016 valuation of your property should be adjusted.” The appellant requested the subject’s improvement assessment be reduced to \$17,048 or \$19.37 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 \$24,643. The subject property has an improvement assessment of \$18,691 or \$21.24 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 with the same neighborhood code and classification code as the subject. One comparable is also located on same street and same block as the subject. The properties are improved with one-story dwellings of stucco exterior construction ranging in size from 904 to 926 square feet of living area and are from 93 to 113 years old. Three comparables have full basements and one comparable has a concrete slab foundation. Two comparables have central air conditioning and each comparable has a one-car or a two-car garage. These properties have improvement assessments ranging from \$20,228 to \$31,788 or from \$22.18 to \$35.16 per square foot of living area. Based on this evidence, the board of review asserts the subject’s assessment is supported.

In rebuttal, the appellant submitted a letter critiquing the board of review comparables along with a copy of a Property Details printout from the Cook County Assessor for each comparable. The appellant asserts that the board of review comparables have finished second floors unlike the subject. The appellant provided corroborating evidence to support this claim for comparables #3 and #4 which included copies of Redfin Listings that depicted both as having a finished bedroom on the second floor. Comparable #3 was also rehabbed in 2017 and has a basement, and comparable #4 has a partially finished basement.

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

¹ The appellant asserted that comparable #3 is a two-story dwelling that has 1,512 square feet of living area not a one-story dwelling with 756 square feet of living area as indicated by the Property Details sheet submitted by the appellant.

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 Board gave little merit to the appellant's argument that the assessor increased the subject's assessment by 9.8% while three comparables listed in the appeal had their assessments decreased during the same assessment year. The Board finds this type of argument is not a persuasive indicator demonstrating an assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The parties submitted information on eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #3 which has finished basement area unlike the subject. The Board also gave less weight to the board of review comparables #3 and #4 as the appellant provided evidence that depicts both comparables with a finished bedroom on the second floor unlike the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4 along with board of review comparables #1 and #2 which are relatively similar to the subject in dwelling size, design, age and some features. These comparables have improvement assessments ranging from \$17,471 to \$31,788 or from \$18.05 to \$35.16 per square foot of living area. The subject has an improvement assessment of \$18,691 or \$21.24 per square foot of living area which falls within the range established by the best comparables in the record. Furthermore, the Board gave most weight to the board of review comparable #1 which is located on the same block and has the same locational influences as the subject. It has an assessment of \$22.18 per square foot which is higher than the subject's assessment on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by clear and convincing evidence that the subject's assessment was inequitably assessed. Therefore, a reduction in the subject's assessment is not warranted.

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: March 16, 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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