



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

APPELLANT: Bill Von Bruchhaeuser
DOCKET NO.: 19-42243.001-R-1 through 19-42243.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bill Von Bruchhaeuser, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-42243.001-R-1	24-17-214-023-1002	1,643	5,184	\$6,827
19-42243.002-R-1	24-17-214-023-1003	1,578	4,979	\$6,557
19-42243.003-R-1	24-17-214-023-1004	1,637	5,163	\$6,800

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 three condominium units within a four-unit condominium building located in Oak Lawn, Worth Township, Cook County and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of appeal. In support of this argument, the appellant included sales information on one unit within the subject's building that sold in 2018 for a total of \$68,000 and three condominium units located within a block of the subject that sold in 2017 or 2018 for prices ranging from \$67,000 to \$92,000. The appellant submitted a brief addressing the sale within the subject's building and deducted 10% for personal property from the sale price for an adjusted value of \$61,200. This value was divided by the percentage of

ownership of the unit sold of 25.20% to arrive at a value for the building of \$242,857. The appellant submitted the multiple listing service database (MLS) printout of these sales. The appellant also failed to complete the section of the petition that asks if the subject is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$37,613. The subject's assessment reflects a market value for all the appealed units of \$376,130 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The Notes on Appeal disclose the appellant's name as "****LACKS STANDING****" and in the section requesting proof of the contention the board of review asserts "Appellant's transmittal date is from before the initial assessment was issued. Appellant's Board of Review assessment is inaccurate. Appellant's comparable sales are distressed. Appellant's sale of PIN-1002 was a judicial deed. Bill von Bruchhaeuser only owns PIN-1004." No other evidence was submitted.

Conclusion of Law

The board of review has disputed the standing of the appellant in part based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The board of review asserts that the appellant lacks standing as the appeal was submitted prior to the assessment being issues and that the appellant only owns one parcel. However, the board of review failed to submit any evidence to support the ownership of each parcel. In addition, the appellant submitted the board of review's decision with its initial filing. The decision was dated February 2020 while the initial filing was May 2020. Therefore, the Board finds the appellant has standing.

The taxpayer contends overvaluation as the basis of the appeal. 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 best evidence of market value to be the sale within the subject's building. This unit sold for a total of \$68,000. The Board finds the board of review failed to submit any evidence to refute this sale. However, the Board gives no weight to the deduction for personal property as there is no evidence to support this. Dividing the sale price by the percentage of ownership of the units sold of 25.20% arrives at a value for the building of \$269,841. Multiplying this value by the subject's percentage of ownership of 74.8% reflects a value for the

subject of \$201,841. The subject's current assessment reflects a market value of \$376,130 which is above the value as established by the sales. Therefore, the Board finds the appellant showed by a preponderance of the evidence that the subject property was overvalued, and a reduction 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: July 18, 2023



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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