



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

APPELLANT: L&G Investments LLC
DOCKET NO.: 19-48274.001-R-1
PARCEL NO.: 29-22-208-008-0000

The parties of record before the Property Tax Appeal Board are L&G Investments LLC, the appellant, by attorney Ellen G. Berkshire of Verros Berkshire, PC in Oakbrook Terrace, 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: \$2,552
IMPR.: \$6,583
TOTAL: \$9,135

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 is improved with a one-story dwelling of frame and masonry exterior construction containing 1,184 square feet of living area. The dwelling is approximately 57 years old. Features of the property include a full unfinished basement, central air conditioning, one bathroom, and a two-car detached garage. The property has a 6,380 square foot site located in South Holland, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables described as being improved with class 2-03 dwellings of frame and masonry construction that range in size from 1,007 to 1,244 square feet of living area. The appellant submitted copies of photographs of the properties depicting comparables #1 and #4 as being one-

story dwellings while comparables #2 and #3 are depicted as raised ranch or split foyer dwellings. The homes range in age from 45 to 56 years old. Comparables #1, #2 and #4 are described as having crawl or slab and unfinished basement foundations while comparable #3 has a partial basement with a recreation room. One comparable has central air conditioning, two comparables have either a 1-car or a 2-car attached garage, and each comparable has one bathroom. These properties have the same neighborhood code as the subject but are located from approximately .7 to 1.6 miles from the subject property. The comparables have improvement assessments ranging from \$4,317 to \$5,670 or from \$4.29 to \$4.56 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$5,233.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,135. The subject property has an improvement assessment of \$6,583 or \$5.56 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 improved with one-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 1,077 to 1,109 square feet of living area. The homes are either 56 or 58 years old. Each comparable has a full basement with three having recreation rooms, three comparables have central air conditioning, each comparable has 1 or 1½ bathrooms, and each property has either a 2-car or a 2.5-car garage. The comparables have the same assessment neighborhood code as the subject and are described as being in the same block as the subject. Each comparable is a class 2-03 property and copies of photographs of the properties depict one-story dwellings. These properties have improvement assessments ranging from \$7,420 to \$8,436 or from \$6.89 to \$7.61 per square foot of living area.

Conclusion of Law

The taxpayer 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 Board gives less weight to the appellant's comparables due to differences from the subject in location, age, foundation, style, and/or features. The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject property in location, age, style and features than are the appellant's comparables. The Board finds, however, that board of review comparables #3 and #4 have an additional ½ bathroom that the subject does not have; comparables #1, #2 and #4 each have finished basement area whereas the subject has an unfinished basement; and comparable #4 has a larger garage than the subject; indicating these comparables would require downward adjustments to make them more equivalent to the subject property for these differences. Conversely, comparable #1 has no central air conditioning, unlike the subject property, suggesting this property would require an upward adjustment to make it more equivalent to the subject for this feature. The board of review comparables have

improvement assessments that range from \$7,420 to \$8,436 or from \$6.89 to \$7.61 per square foot of living area. The subject's improvement assessment of \$6,583 or \$5.56 per square foot of living area falls below the range established by the best comparables in this record but appears justified after considering the suggested adjustments. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably 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:

May 21, 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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