



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

APPELLANT: Vince Bestrick  
DOCKET NO.: 19-53426.001-R-1  
PARCEL NO.: 29-01-416-013-0000

The parties of record before the Property Tax Appeal Board are Vince Bestrick, the appellant, 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 **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:** \$1,890  
**IMPR.:** \$5,663  
**TOTAL:** \$7,553

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 1-story dwelling of masonry exterior construction with 1,264 square feet of living area. The dwelling is approximately 56 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning and 2.5-car garage. The property has a 5,040 square foot site and is located in Burnham, 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that have the same assessment

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<sup>1</sup> For the subject's basement area, the appellant reported "Craw and Formal Rec. Room" and the board of review reported "full formal rec. room." Although the parties agree the subject has a basement with finished area; the board is unable to determine if it has a partial or a full basement.

neighborhood code as the subject. The comparables have sites ranging in size from 4,612 to 7,518 square feet of land area that are improved with class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,037 to 1,624 square feet of living area. The dwellings are from 47 to 62 years old. The appellant reported three comparables each have a full basement with one having formal recreation room, and one comparable having a "Crawl and Unfinished" basement area. Each comparable has a 2-car garage. The comparables sold from May 2017 to April 2018 for prices ranging from \$31,200 to \$72,900 or from \$26.67 to \$49.18 per square foot of building area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$4,878. The requested assessment reflects a market value of \$48,780 or \$38.59 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,553. The subject's assessment reflects a market value of \$75,530 or \$59.75 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject. The comparables each have 5,040 square foot sites that are improved with class 2-03, 1-story dwellings of masonry exterior construction ranging in size from 1,074 to 1,254 square feet of living area. The dwellings are from 48 to 61 years old. Each comparable has a basement, two of which have finished area, and central air conditioning. Three comparables have either a 1.5-car or a 2-car garage. The comparables sold from April to November 2019 for prices ranging from \$145,000 to \$162,000 or from \$127.80 to \$135.01 per square foot of building area, including land. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #4 which differ from the subject in dwelling size, lack central air conditioning or a garage amenity, and/or have a more remote sale date that occurred in 2017 less proximate in time to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of the subject's market value to be the board of review comparables #1, #2 and #3 which sold more proximate in time to the subject's assessment date at

issue. These comparables are overall more similar to the subject in location, age, dwelling size, and most features, except two comparables have unfinished basements suggesting upward adjustments for this features are needed to make them equivalent to the subject that has a finished basement area. These three comparables sold from April to November 2019 for prices ranging from \$146,000 to \$162,000 or from \$127.80 to \$135.01 per square foot of living area, land included. The subject's assessment reflects a market value of \$75,530 or \$59.75 per square foot of living area, land included, which falls below the range established by the best comparable sales in the record both in terms of overall market value and on a price-per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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:

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Vince Bestrick, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602