



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

APPELLANT: Bonnie Brae Construction, LLC
DOCKET NO.: 20-21065.001-C-1
PARCEL NO.: 15-01-403-019-0000

The parties of record before the Property Tax Appeal Board are Bonnie Brae Construction, LLC, the appellant(s), by attorney Jeffery A. Avny, of Avny Law in Mt Prospect; 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: \$5,284
IMPR.: \$33,190
TOTAL: \$38,474

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 2020 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 9,210 square foot parcel of land improved with a 95-year-old, two-story, masonry, six-unit, multi-family dwelling containing 3,319 square feet of building area. Amenities include a full basement, air conditioning, and a 2-car garage. The property is located in River Forest, River Forest Township, Cook County and is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted one equity comparable described as a 96-year-old, two-story, masonry, three-unit, multi-family dwelling. The appellant did not include any information on amenities. This comparable contains 3,802 square feet of building area and has an improvement assessment of \$5.44 per square foot of building area. This comparable is situated on 9,250 square feet of land which is assessed at \$.57 per square foot.

The appellant submitted a letter addressing the county level appeal and argued that the comparable submitted supports a reduction in the subject's assessment to \$21,899. The appellant included black and white photographs of the subject's interior, a letter from the board of review, a letter from the River Forest Township, Cook County assessor printouts for the subject, a county residential appeal narrative, income and expense statements, and 2017, 2018, and 2020 rent rolls.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$109,063 with an improvement assessment of \$96,860 or \$29.18 per square foot of building area and a land assessment of \$12,203 or \$1.32 per square foot.

In support of the assessment the board of review submitted four equity comparables. These properties are described as one or two-story, masonry or frame or frame and masonry, multi-family dwellings. Amenities included a full basement, air conditioning for one property, and, for three properties, two and one-half or three-car garages. They range: in age from 59 to 132 years; in size from 1,128 to 1,504 square feet of building area; and in improvement assessment from \$14.63 to \$23.68 per square foot of building area. They range in land size from 3,100 to 6,200 square feet and have land assessments from \$.58 to \$.78 per square foot.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparables are in a different market than the subject and have undergone rehabilitation. The appellant included multiple listing service printouts for these properties.

At hearing, the appellant's first witness, Mr. Art Gurevich, asserted that the subject is over assessed when compared to his comparable. He testified that the subject is dilapidated and uninhabitable. On cross examination, Mr. Gurevich testified the subject was purchased in 2014 or 2015 along with the adjacent parking lot with the intent to demolish the building and build a condominium building. He testified that two units in the building were rented on a month-to-month basis, but that the building was uninhabitable with the ceilings falling in. Mr. Gurevich testified that the building was never demolished and was subsequently sold and rehabbed.

The board of review's representative, Mr. James Van Dellen, testified that the board of review's comparables are all classified similar to the subject as multi-family dwellings and range in units from two to four units. He asserted that these comparables support the subject's current assessment. Mr. Van Dellen testified that the appellant's comparable was looked at but that one comparable alone cannot be used. He asserted that the subject was not vacant and was an income producing property at the time of assessment. On cross examination, Mr. Van Dellen testified that the appellant's one comparable was considered when analyzing comparable properties but was not used as he opined it was an outlier with a low value.

On redirect, Mr. Gurevich argued that the board of review's comparables are located a town away and are renovated properties while the appellant's comparable is within 200 feet and similar to the subject in land and building size.

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).

First, the Board finds the subject is habitable and that at least two units were occupied as of the lien date. Although the appellant did not make a market value argument based on vacancy, in *arguendo*, the Board looks to Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970), in which the court stated:

[I]t is the value of the "tract or lot of real property" which is assessed, rather than the value of the interest presently held. . . [R]ental income may of course be a relevant factor. However, it cannot be the controlling factor, particularly where it is admittedly misleading as to the fair cash value of the property involved. . . [E]arning capacity is properly regarded as the most significant element in arriving at "fair cash value".

Many factors may prevent a property owner from realizing an income from property that accurately reflects its true earning capacity; but it is the capacity for earning income, rather than the income actually derived, which reflects "fair cash value" for taxation purposes. *Id.* at 431.

Therefore, Board finds that even if the appellant made a market value argument based on vacancy, this argument alone would fail. In addition, the Board finds the mere fact that the subject is vacant does not render the subject decrepit and uninhabitable. Based on testimony, the Board finds it was the appellant's intent to demolish the subject for a different use and not the condition of the building.

The Board finds the best evidence of assessment equity to be the appellant's comparable and the board of review's comparables #1, #3, and #4 to varying degrees. The Board finds that one property alone cannot be insufficient in determining if the subject is over assessed. The board of review's comparable #2 was given less weight because it is a one-story dwelling. These comparables had improvement assessments ranging from \$5.44 to \$21.42 per square foot of building area. The subject's improvement assessment of \$29.18 per square foot of building area is above the range of the best comparables in this record. The Board finds that the board of review's three comparables have a superior condition to the subject and should be adjusted downward for this factor while all the comparables have less units and should be adjusted upward for the subject's superior number of units. In addition, these comparables have land assessments from \$.57 to \$.78 per square foot. In comparison, the subject's land assessment of \$1.32 per square foot is above the range of the comparables. Therefore, the Board finds that the appellant has proven by clear and convincing evidence that the subject property is inequitably assessed, and a reduction is 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: _____

October 15, 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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