



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

APPELLANT: Brian Biedron
DOCKET NO.: 20-31428.001-R-1
PARCEL NO.: 24-36-405-008-0000

The parties of record before the Property Tax Appeal Board are Brian Biedron, 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: \$3,281
IMPR.: \$32,484
TOTAL: \$35,765

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 two-story multi-family building of masonry exterior construction with 4,527 square feet of building area. The building is approximately 107 years old. Features of the building include an unfinished full basement and a two-car garage. The property has a 9,375 square foot site and is located in Blue Island, Worth Township, Cook County. The subject is classified as a class 2-11 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 two grid analyses with a total of seven comparables, containing both sales and equity data for each comparable. The first grid analysis contained four comparables numbered #1 through #4 and the second grid analysis contained another three comparables that were renumbered #5 through #7 in the order which they were presented in the appellant's submission. One comparable was located in the same assessment neighborhood code as the

subject property. The comparables have sites that range in size from 4,025 to 6,350 square feet of land area and are improved with two-story buildings of masonry exterior construction that range in size from 2,797 to 3,962 square feet of living area. The dwellings range in age from 53 to 119 years old. Six comparables each have a full basement with two having finished area and six comparables each have a two-car or a three-car garage. The properties sold from May 2019 to March 2021 for prices ranging from \$189,900 to \$288,400 or from \$67.00 to \$89.40 per square foot of living area, land included.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$25,000. The requested assessment would reflect a total market value of \$250,000 or \$55.22 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 \$35,765. The subject's assessment reflects a market value of \$357,650 or \$79.00 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparables with three of these comparables having sales data and each comparable having equity data. The comparables have the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 3,500 to 5,445 square feet of land area and are improved with one, one-story class 2-02 dwelling and three, two-story class 2-11 multi-family buildings of frame exterior construction that range in size from 834 to 1,970 square feet of living or building area. The dwellings range in age from 71 to 117 years old. Each comparable has an unfinished basement and three comparables each have a two-car or a three-car garage. The three comparable sales sold from July 2018 to November 2020 for prices ranging from \$132,000 to \$181,712 or from \$92.24 to \$96.77 per square foot of living area, land included.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 ten suggested comparable sales for the Board's consideration. The Board finds none of these comparables are truly similar to the subject due to significant differences from the subject in location, land size, design, age, dwelling size, foundation type, basement finish and/or other features. However, the Board gives less weight to the appellant's comparable #1 and board of review comparable #1 which had sale dates occurring less proximate

in time to the January 1, 2020 assessment date at issue. Nevertheless, the eight remaining comparables sold from May 2019 to November 2020 for prices ranging from \$150,000 to \$288,400 or from \$67.00 to \$94.70 per square foot of living area, land included. The subject's assessment reflects a market value of \$357,650 or \$79.00 per square foot of living area, land included, which falls above the range established by the comparable sales in the record in terms of overall market value but within the range on a price per square foot basis. The subject's market value appears logical considering its larger dwelling size, lot size, and/or differences in other features when compared to these remaining comparables. Based on the evidence in this record, and after considering necessary adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's assessment 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 18, 2022



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

Brian Biedron
25729 S. Linden Ave
Monee, IL 60449-8658

COUNTY

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