



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

APPELLANT: Frankie Bradley  
DOCKET NO.: 20-31660.001-R-1  
PARCEL NO.: 18-24-309-019-0000

The parties of record before the Property Tax Appeal Board are Frankie Bradley, 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 **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:** \$4,008  
**IMPR.:** \$8,492  
**TOTAL:** \$12,500

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 1.5-story dwelling of masonry exterior construction with 1,736 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a crawl space foundation, central air conditioning and a two-car garage. The property has a 10,020 square foot site and is located in Bridgeview, Lyons Township, Cook County. The property is classified as a class 2-03 one story residence 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 an appraisal estimating the subject property had a market value of \$125,000 as of January 1, 2020. The appraisal was prepared by William P. Neberieza, an Illinois Certified General Real Estate Appraiser, and the intended use of the appraisal was to arrive at the appropriate market value for the subject property. In the report, the appraiser commented that there is external obsolescence due to the railroad tracks across the subject's rear lot line which

cause excessive odor, noise, pollution and safety concerns, and there is also an industrial building with a 23-foot concrete wall south of the tracks.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing three comparable properties that are located from 0.63 of a mile to 2.98 miles from the subject property. The comparables have sites that range from 7,150 to 19,500 square feet of land area and are improved with cape cod or two-story dwellings that range in size from 1,678 to 2,484 square feet of living area. The comparables range in age from 61 to 78 years old and have an unfinished partial or full basement and a two-car garage. Two comparables each have central air conditioning. The comparables sold from July 2018 to April 2019 for prices ranging from \$150,000 to \$157,000 or from \$63.20 to \$91.18 per square foot of living area, land included. Adjustments were made to the comparables for differences from the subject to arrive at adjusted sale prices that range from \$94,600 to \$128,000.

Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect its appraised value of \$12,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,860. The subject's assessment reflects a market value of \$178,600 or \$102.88 per square foot of living area, land included, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment of the subject property, the board of review provided information on four comparables that are located within the same neighborhood code as the subject property. The comparables have sites that range from 7,980 to 16,700 square feet of land area and are improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,091 to 1,757 square feet of living area. The dwellings range in age from 55 to 81 years old. One comparable has a concrete slab foundation and central air conditioning. Three comparables each have an unfinished partial or full basement and a two-car garage. Two comparables each have one fireplace. The comparables sold from December 2017 to October 2020 for prices ranging from \$1 to \$305,000 or from \$0.00 to \$184.18 per square foot of living area, land included.

### **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 a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property and the board of review submitted four comparable sales to support their respective positions before the Board. The Board gives less weight to the board of review comparables which were unadjusted for significant differences to the subject property in lot size, living area, foundation type, and/or other features. In addition,

the board of review comparable #2 is a dated sale that occurred in 2017, which is more than two years prior to the January 1, 2020 assessment date at issue for the subject property.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using three comparable sales which sold somewhat proximate in time to the January 1, 2020 assessment date at issue. In addition, the appraiser adjusted the comparables sales for differences from the subject property and also considered the external obsolescence caused by the nearby railroad tracks and industrial building to arrive at an estimated market value of \$125,000 as of January 1, 2020. The subject's assessment reflects a market value of \$178,600 or \$102.88 per square foot of living area, including land, which is greater than its appraised value.

Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's appraisal 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: November 22, 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

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