



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

APPELLANT: Russell Aurich
DOCKET NO.: 20-32080.001-R-1
PARCEL NO.: 18-25-305-025-0000

The parties of record before the Property Tax Appeal Board are Russell Aurich, the appellant(s), by attorney Amy C. Floyd, Attorney at Law in Chicago; 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: \$2,660
IMPR.: \$18,202
TOTAL: \$20,862

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 is improved with a multi-level dwelling of frame and masonry construction containing 1,360 square feet of living area. The dwelling is approximately 42 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, two bathrooms, and a detached two-car garage. The property has a 6,650 square foot site located in Bridgeview, Lyons Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with multi-level dwellings of frame or frame and masonry exterior construction that range in size from 1,417 to 1,718 square feet of living area. The homes range in age from 46 to 51 years old. Each comparable has a partial basement with a formal recreation room, and 1 or 1½ bathrooms. Two comparables have central air conditioning. The appellant

did not disclose whether the comparables have garages, however, copies of photographs of the comparables submitted by the appellant depict the homes as having attached or integral two-car garages. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$15,646 to \$18,149 or from \$10.56 to \$11.04 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14,525.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,862. The subject property has an improvement assessment of \$18,202 or \$13.38 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,125 to 1,173 square feet of living area. The homes range in age from 42 to 46 years old. Each comparable has a partial basement with a formal recreation room, central air conditioning, 1½ or 2 bathrooms, and a two-car garage. Comparable #3 has a fireplace. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$17,463 to \$18,937 or from \$15.52 to \$16.14 per square foot of living area.

Conclusion of Law

The appellant 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 record contains seven comparables submitted by the parties that are similar to the subject property in location and dwelling style. The Board gives less weight to appellant's comparable #1 due to differences from the subject in size being approximately 26% larger than the subject home. The Board gives less weight to appellant's comparables #2 and #3 due to differences from the subject dwelling in age, being 8 years and 9 years older than the subject dwelling, respectively. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and the board of review comparables which are more similar to the subject dwelling in age and/or size than the aforementioned properties. Appellant's comparable #4 has one less bathroom than the subject and no central air conditioning, whereas the subject has central air conditioning, indicating this property would require an upward adjustment to make it more equivalent to the subject property for these characteristics. Board of review comparable #3 has a fireplace, a feature the subject does not have, suggesting this property would require a downward adjustment to make it more equal to the subject. Board of review comparables #1 and #2 have ½ less bathroom than the subject suggesting these comparables may need an upward adjustment to make them more equivalent to the subject for this feature. Additionally, the board of review comparables are approximately 14% and 17% smaller than the subject dwelling indicating that adjustments for size may be warranted. Nevertheless, these four these

comparables have improvement assessments that range from \$15,646 to \$18,937 or from \$11.04 to \$16.14 per square foot of living area. The subject's improvement assessment of \$18,202 or \$13.38 per square foot of living area falls within the range established by the best comparables in this record and is well supported given the suggested adjustments to the comparables. 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: June 18, 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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