



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

APPELLANT: Kenneth DeVries  
DOCKET NO.: 20-32300.001-R-1  
PARCEL NO.: 18-25-206-019-0000

The parties of record before the Property Tax Appeal Board are Kenneth DeVries, 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:** \$327  
**IMPR.:** \$15,175  
**TOTAL:** \$15,502

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 townhome of frame and masonry exterior construction with 1,540 square feet of living area. The townhome is approximately 19 years old. Features of the home include an unfinished partial basement, central air conditioning, and a one-car garage. The property has approximately 874 square foot site and is located in Bridgeview, Lyons Township, Cook County. The subject is classified as a class 2-95 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 an appraisal estimating the subject property had a market value of \$130,000 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 assist the appellant to arrive at the appropriate market value for the subject property. Within the report, the appraiser indicated the subject's effective age is 15 years old and there is external obsolescence caused by

noise from the industrial buildings across the street from the subject. The appellant also indicated within the residential appeal petition the subject property had sold in September 2003 for a price of \$130,000.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value based upon three comparable properties that are located along the same street from 0.02 to 0.04 of a mile from the subject property. The comparables have sites that range from 858 to 868 square feet of land area. Each comparable is reported in the appraisal as being improved with a 19-year-old townhome of 1,540 square feet of living area with a finished partial basement, central air conditioning, and a one car garage. One comparable has a fireplace. The comparables sold in April or July of 2017 for prices that range from \$145,000 to \$158,700 or from \$94.16 to \$103.05 per square foot of living area, land included. Adjustments were made to the comparables for differences from the subject in financing concessions, finished basement area, and/or fireplace count to arrive at adjusted sale prices that range from \$130,000 to \$142,500.

Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect its appraised value of \$13,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,502. The subject's assessment reflects a market value of \$155,020 or \$100.66 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 comparable sales that are located within the same neighborhood code as the subject property, and two comparables located with the subject's same block. The parties have a common comparable, which is the board of review comparable sale #4 and the appellant's appraisal comparable sale #3, which are uniformly described by the parties as having the same features, except for the basement finish. The comparables have sites that range in size from 804 to 885 square feet of land area. Comparable sales #1 and #3 each have a 10- or 12-year-old townhome with 1,740 square feet of living area, a finished partial basement, central air conditioning, and a two-car garage. Comparable sale #2 and the common comparable sale #4 are reported by the board of review as having a 16 or 19 year old townhome with 1,540 square feet of living area, an unfinished full basement, central air conditioning, and one-car garage. The comparables sold from August 2017 to November 2020 for prices that range from \$158,700 to \$225,000 or from \$103.05 to \$129.31 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 not warranted.

The appellant submitted an appraisal of the subject property and the board of review submitted four comparable sales, which includes the parties' one comparable sale, to support their respective positions before the Board. The Board gives less weight to the appraiser's conclusion of value which included comparables that sold in 2017 and did not include the board of review comparable sale #2 that is relatively identical in property characteristics to the subject property and sold in 2018, which is more proximate in time to the January 1, 2020 assessment date at issue for the subject property. Moreover, the board of review comparable sale #2 also requires fewer adjustments for differences in features from the subject property providing a more reliable estimation of the subject's market value as of the January 1, 2020 assessment date at issue. In addition, both parties differ as to whether the common comparable, which sold in 2017 for \$158,700, has a finished or an unfinished basement area, which could affect the \$10,000 finished basement reduction and change the net adjusted sale price for appraisal sale #3 from \$142,500 to \$152,500. These factors undermined the value conclusion contained in the appellant's appraisal. Therefore, the Board will further examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The record contains a total of six comparable sales, including the parties' common comparable sale. The Board gives less weight to the appraisal sale #2 as well as the board of review comparable sales #1 and #3 due to differences from the subject property in dwelling size and/or the multiple adjustments necessary to these comparables for differences in other features to the subject property.

The Board gives greater weight to the board of review comparable sale #2 which is practically identical to the subject property in every aspect and also sold more proximate in time to the assessment date at issue for this 2020 tax year appeal. This comparable sold in July 2018 for a sale price of \$168,000 or \$109.09 per square foot of living area, including land. In addition, the remaining appellant's appraisal sale #1 and the parties' common comparable sold in 2017, suggesting additional upward adjustments for time may be appropriate, for sale prices of \$145,000 and \$158,700 or \$94.16 and \$103.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$155,020 or \$100.66 per square foot of living area, including land, which is below the board of review's best comparable in this record that sold in 2018 and is bracketed by the remaining appraisal sale #1 and the parties' common comparable sale that sold in 2017. Based on this record and after considering adjustments to these three remaining comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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:

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

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

APPELLANT

Kenneth DeVries  
7348 W. 83rd St  
Bridgeview, IL 60455

COUNTY

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