



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

APPELLANT: Kevin Caplis
DOCKET NO.: 20-32367.001-R-1
PARCEL NO.: 18-18-302-028-0000

The parties of record before the Property Tax Appeal Board are Kevin Caplis, 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: \$24,988
IMPR.: \$48,012
TOTAL: \$73,000

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 (PTAB) 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 dwelling of frame and masonry exterior construction with 4,851 square feet of living area. The dwelling is approximately 42 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, and a 3-car garage. The property has a 34,467 square foot site located in Burr Ridge, Lyons Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales located within the same neighborhood code as the subject. One comparable is located next door to the subject, and two comparables are located across the street from the subject. The comparables have sites that range from 21,450 to 24,700 square feet of land area and are improved with class 2-08 two-story dwellings of masonry exterior construction that range in size from 3,935

to 5,454 square feet of living area. The dwellings range in age from 33 to 41 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and a 3-car garage. The comparables sold in 2020¹ for prices that range from \$580,000 to \$720,000 or from \$132.01 to \$147.40 per square foot of living area, land included.²

In support of the assessment inequity argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject property or from .20 of a mile to 3 miles from the subject. The comparables have sites that range from 15,457 to 31,884 square feet of land area and are improved with class 2-08 two-story dwellings of masonry or frame and masonry exterior construction that range in size from 4,453 to 4,937 square feet of living area. The comparables have varying degrees of similarity in other features when compared to the subject. The comparables have land assessments that range from \$11,206 to \$23,115 or \$0.725 per square foot of land area and improvement assessments that range from \$47,049 to \$60,620 or from \$10.57 to \$12.28 per square foot of living area.

In a written letter to the PTAB, the appellant contends there is a lack of uniformity in the subject's assessment and the subject property is overvalued in relation to the appellant's neighborhood properties that sold. The appellant also argued the values of the properties have decreased due to the excessive school taxes and the expansion of the nearby Tri-State Expressway causing added noise and pollution. The appellant emphasized the property located next door to the subject sold in 2020 for 38% less than its market value reflected by its assessment and the comparables located directly across the street from the subject sold for 66% and 73% less than the market value reflected by their assessments. The appellant further argued that the four equity comparables have an average \$11.60 per square foot improvement assessment which supports a reduced assessment for the subject's improvement assessment of \$56,271.60 with a requested total assessment reduction of \$78,674.60.

Based on the evidence, the appellant requested a 38% reduction in the subject's total assessment to \$68,451 for a \$15,234 land assessment and a \$53,217 improvement assessment. The requested assessment would reflect a total market value of \$684,510 or \$141.11 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,664. The subject's assessment reflects a market value of \$1,006,640 or \$207.51 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 subject has a land assessment of \$24,988 or \$0.725 per square foot of land area and an improvement assessment of \$75,676 or \$15.60 per square foot of living area

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales and four equity comparables located within the same neighborhood code

¹ The appellant's evidence revealed only the year of the sale for comparables #1 and #2 and the MLS printout indicated comparable #3 sold in June 2020.

² The appellant requested a reduction in the subject's land value but only provided the necessary evidence needed by the Board to do a land analysis for their equity comparables and not for their comparable sales.

as the subject property. The four equity comparables are also located within the same block as the subject.

The four comparable sales have sites that range from 20,004 to 29,882 and are improved with class 2-08 two-story dwellings of masonry or frame and masonry exterior construction that range in size from 4,243 to 4,558 square feet of living area. The dwellings range in age from 16 to 22 years old. Each comparable has a basement, three of which have finished area, central air conditioning, from one to four fireplaces, and either a 3-car or a 4-car garage. The comparables have land assessments that range from \$14,502 to \$21,664 or \$0.725 per square foot of land area. The comparables sold from June 2017 to October 2020 for prices that range from \$1,080,000 to \$1,800,000 or from \$252.34 to \$404.59 per square foot of living area, land included.

The four equity comparables have sites that range in size from 19,080 to 22,900 and are improved with class 2-08 two-story dwellings of masonry or frame and masonry exterior construction that range in size from 4,126 to 4,532 square feet of living area. The comparables have varying degrees of similarity in other features when compared to the subject. The comparables have land assessments that range from \$13,833 to \$16,602 or \$0.725 per square foot of land area and improvement assessments that range from \$71,247 to \$82,801 or from \$17.22 to \$19.96 per square foot of living area.

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

In rebuttal, the appellant reiterated some of the same concerns presented in the prior letter to the PTAB and critiqued the evidence submitted by the board of review. The appellant submitted Exhibit A on "How to Present a Case Based on Lack of Uniformity" from the Cook County Board of Review's website contending the board of review did not comply with its rules since they presented comparables that were 2.4 to 3 miles from the subject's house and not in the subject's neighborhood. Based on the evidence, the appellant requested the subject's total assessment be reduced from \$100,664 to \$68,451.

Conclusion of Law

The appellant contends in part that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven suggested comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables which differ from the subject in location, age and/or basement finish. As part of the record, the appellant disclosed the board of review comparable sales were located from 2.4 miles to 3 miles away from the subject property. In addition, the comparable sales #1 and #3 sold in June 2017 and November 2018 which is less proximate in time to the January 1, 2020 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable sales that are located "next door" or "across the street" from the subject. Additionally, these properties are relatively similar to the subject in overall property characteristics and sold more proximate in time to the assessment date at issue. These comparables sold in 2020 for prices that range from \$580,000 to \$720,000 or from \$132.01 to \$147.40 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,006,640 or \$207.51 per square foot of living area, land included, which falls above the range of the best comparable sales in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, including but not limited to the smaller lot sizes and/or differences in other features, the Board finds a reduction in the subject's assessment based on overvaluation is warranted.

Alternatively, the appellant contends in part 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 based on assessment equity is not warranted.

With respect to the equity argument for the subject's land assessment, the appellant submitted four comparables and the board of review submitted eight comparables with land assessments that range from \$11,206 to \$23,115 or for \$0.725 per square foot of land area. The subject property has a land assessment of \$24,988 or \$0.725 per square foot of land area which has the same per square foot land assessment as each of these comparables. Therefore, based on this record, the Board finds no reduction in the subject's land assessment is warranted

As to the appellant's improvement assessment inequity argument, the record contains eight equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on the overvaluation argument, the Board finds a further reduction based on assessment inequity is not appropriate. Therefore, based on this record the Board finds no further reduction in the subject's assessment due to a lack of uniformity 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

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