



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

APPELLANT: Kenneth DeVries
DOCKET NO.: 20-33242.001-R-1
PARCEL NO.: 18-36-215-033-0000

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 **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: \$321
IMPR.: \$22,179
TOTAL: \$22,500

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 two-story townhome of frame and masonry exterior construction with approximately 1,736 square feet of living area.¹ The townhome was built in 2008. Features of the home include a finished partial basement, central air conditioning, and a 400 square foot garage. The property has approximately 864 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 its contention of the correct assessment, the appellant submitted a grid analysis of four comparables sales with supportive Multiple Listing Service (MLS) printouts (labeled as Exhibits A through I), some of which are previous sales of the same townhomes within the subject's development.² The four

¹ The Board finds the best description of the subject's property characteristics was found in the appellant's evidence.

² The grid analysis sale #1 sold in 2016 and 2020 for \$225,000 (see Exhibits A and C).

grid analysis comparable properties are located from 20 to 100 feet from the subject property. Each property has an 864 square foot site that is improved with a two-story dwelling of frame and masonry exterior construction of approximately 1,736 square feet of living area and are reported in the MLS printouts as being built in 2011 or 2013. Each comparable has partial basement with finished area, central air conditioning and a 400-square-foot garage. These four comparables sold from May 2016 to September 2020 for prices ranging from \$222,900 to \$230,205 or from \$128.40 to \$139.32 per square foot of living area, including land.³

The appellant also submitted a retrospective appraisal estimating the subject property had a market value of \$225,000 as of January 1, 2017. The appraisal was prepared by Schlitz Appraisal Services, Inc. and signed by Thomas M. Collins (IFA) and Michael T. Gilligan (MAI). The purpose of the appraisal was to determine a retrospective market value as of January 1, 2017 for the subject property for the purpose of determining uniformity of the assessment and equitable taxes.

The appraisal included six comparable sales, three of which were included in the appellant's grid analysis, except the appraisal sales #3 and #4 were based upon prior sales from August 2016 for \$225,000 and July 2016 for \$223,000, respectively. In estimating the market value of the subject property, the appraisers relied solely upon the sales comparison approach to value based upon six comparable properties located from 0.02 to 0.06 of a mile from the subject property and practically identical in property characteristics to the subject property, except for the appraisal sale #6 which was given a \$2,500 reduction for its fewer bathroom count. The six comparables sold from February 2014 to August 2016 for adjusted sale prices ranging from \$219,000 to \$230,500.

In a written letter to the Property Tax Appeal Board (PTAB), the appellant stated that he was the owner and developer of the subject property and that the subject is erroneously over assessed in comparison to the sale of other identical townhomes that were presented by the appellant as evidence and sold within the subject's development. The appellant noted that the most recent sale of a townhome was on September 21, 2020 for \$225,000. In further support, the appellant provided a copy of the "Developer's Affidavit" that he was the developer/builder of the 24 townhomes, identical in size and layout, located at 7200 through 7246 W. 83rd Street Bridgeview, Illinois. He also provided a copy of the survey in support of the identical footprint of each of the 24 townhomes located within the development.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$22,500. The requested assessment reflects a total market value of \$225,000 or \$129.61 per square foot of living area, including land, 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 \$25,020. The subject's assessment reflects a market value of \$250,200 or \$144.12 per square foot of living area, land included, when applying the Cook

³ The Board utilized the information for each of the grid analysis comparables that was reported in the MLS printouts. In addition, the Board determined the sale price per square foot of living area for each of the appellant's comparables by dividing the sale price of each townhome by 1,736 total square feet living area.

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 located within different neighborhood codes and different cities than the subject property. The comparables have sites that range in size from 1,985 to 3,094 square feet of land area and are improved with two-story dwellings of frame and masonry exterior construction that range in size from 1,652 to 2,124 square feet of living area, and in age from 7 to 43 years old. Three comparables each have a fireplace. Each comparable has an unfinished full basement, central air conditioning, and a two-car garage. The comparables sold in September 2020 and November 2020 for prices ranging from \$269,000 to \$410,000 or from \$139.45 to \$215.81 per square foot of living area, land included.

In a rebuttal letter to the PTAB, the appellant reiterated some of the previous concerns in that the subject is over assessed in relation to the appellant's evidence that is comprised of identical townhomes within the subject's same development and that the board of review comparables are dissimilar to the subject property and are located miles away from the subject property within different suburbs. The appellant contends no weight should be given to the board of review comparables based upon their dissimilarities to the subject property which the appellant contends do not comply with the criteria set in the rules of the PTAB or the Cook County Board of Review. Based upon the evidence presented by the appellant, the appellant indicated the estimated market value of the subject property should be set between \$215,000 and \$224,000.

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.

In support of their respective positions before the Board, the appellant submitted a grid analysis with four comparable sales along with a January 1, 2017 retrospective appraisal of the subject property and the board of review submitted information on four comparable sales. The Board gives less weight to the appellant's 2017 appraisal as the effective date of the report precedes the assessment date at issue by three years and the appraisal comparable sales occurred from approximately 3½ to 6 years prior to the assessment date at issue. Less weight is also given by the Board to the board of review comparable sales due to differences from the subject in style, size, age, features, land area, and/or location.

The Board finds the best evidence of market value to be the four comparable sales contained in the appellant's grid analysis which are practically identical to the subject in location, age, size, style, features and land area. The properties sold for prices ranging from \$222,900 to \$230,205. The comparable that sold most proximate in time to the assessment date sold for \$225,000 or \$129.61 per square feet of living area. The subject's assessment reflects a market value of \$250,200, which is above the range established by the best sales in this record.

In conclusion, after considering the evidence provided by the parties the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the appellant's request 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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