



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

APPELLANT: P. L. Beronsky
DOCKET NO.: 20-34223.001-R-1
PARCEL NO.: 26-17-126-079-0000

The parties of record before the Property Tax Appeal Board are P. L. Beronsky, 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: \$3,224
IMPR.: \$5,543
TOTAL: \$8,767

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 one-story dwelling of masonry exterior construction with 898 square feet of living area. The dwelling is approximately 67 years old. Features of the home include an unfinished full basement, central air conditioning, and a two-car garage. The property has a 4,960 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the improvement 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 property and from two to seven blocks from the subject. The comparables have sites that range in size from 3,125 to 4,340 square feet of land area and are improved with class 2-03 dwellings of masonry exterior construction ranging in size from 1,040 to 1,216 square feet of

living area. The dwellings range in age from 60 to 72 years old and have full basements, one of which has a finished area. One comparable has central air conditioning, and each comparable has a two-car garage. The comparables sold from May to December of 2019 for prices ranging from \$50,000 to \$80,000 or from \$42.52 to \$67.31 per square foot of living area, land included.

In support of the assessment inequity argument, the appellant provided information on four comparables¹ located within the same neighborhood code as the subject property. Comparable #1 is located in the same block as the subject and the remaining comparables are located six blocks from the subject. The comparables are class 2-02 and 2-03, 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 908 to 1,117 square feet of living area. The dwellings range in age from 63 to 66 years old and have full basements, one of which has finished area. Each comparable has a two-car garage. The comparables have improvement assessments ranging from \$3,891 to \$5,503 or from \$ 4.29 to \$5.28 per square foot of living area.

In addition to the Residential Appeal petition, the appellant provided supplemental documentation that included copies of a cover letter to the Cook County Board of Review, the final decision of the Cook County Board of Review, supporting property characteristics for each comparable that included appended sales information for the appellant's three comparable sales, and a page titled "Summary Findings of the Pappas Study" of the 20-year increase of the property taxes billed in the City of Chicago. In a letter to the Property Tax Appeal Board, the appellant contends the evidence supports a lower assessment for the subject property because there is a lack of uniformity concerning the subject's higher market value and per square foot improvement assessments in relation to the lower sale prices of the appellant's comparables that have the same construction but higher square footage.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$7,028. The requested assessment would reflect a total market value of \$70,280 or \$78.26 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 request would lower the subject's improvement assessment to \$3,804 or \$4.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,767. The subject's assessment reflects a market value of \$87,670 or \$97.63 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 an improvement assessment of \$5,543 or \$6.17 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the same neighborhood code and the same block as the subject property. The comparables have sites ranging in size from 4,154 to 4,650 square feet of land area and are improved with class 2-02 one-story dwellings of masonry exterior

¹ The appellant's comparables #3 and #3A are for the same improvement that is situated on two separate parcels. Therefore, the Board will refer to it as comparable #3 for this appeal.

construction of either 860 or 987 square feet of living area. The dwellings range in age from 72 to 77 years old and have unfinished full basements. One comparable has central air conditioning, and three comparables each have a two-car garage. Comparable #1 sold in July 2020 for \$135,000 or \$136.78 per square foot of living area, land included. The comparables have improvement assessments ranging from \$5,457 to \$7,686 or from \$6.35 to \$7.79 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 critiqued the submission of the board of review comparables. The appellant also reiterated some of the prior concerns and asserted the board of review failed to address the appellant's argument concerning the lack of uniformity concerning the lower sale prices of the appellant's comparables that have higher square footage in comparison to the subject's higher market value and per square foot improvement assessments.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board gives little merit to the appellant's contention that the board of review failed to address the lack of uniformity regarding the higher assessment of the subject property when compared to the appellant's comparables larger square footage and lower sale prices. The Board finds the square footage is only one feature and does not include all the factors that influence the sale price of a particular property in relation to another. Therefore, these comparable properties may have lower assessments for other reasons which have not been revealed in this appeal. For this appeal, the Board will base its analysis upon the evidence presented by both parties.

On the market value argument, the parties submitted a total of four suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #2 and #3 due to their larger dwelling sizes and/or finished basement when compared to the subject.

The Board finds the best evidence of market value to be both parties' comparable sales #1. These comparables sold proximate in time to the January 1, 2020 assessment date at issue and are also more similar to the subject in age, dwelling size, and other features. These two comparables sold in May 2019 and July 2020 for prices of \$70,000 and \$135,000 or \$67.31 and \$136.78 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$87,670 or \$97.63 per square foot of living area, land included, which is bracketed by the two most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a 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 parties submitted seven suggested comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 due to differences in dwelling size and/or finished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 as well as the board of review's comparables. These comparables are similar to the subject in design, exterior construction, age, dwelling size, foundation, and other features, except the comparable #2 lacks a garage which is a feature of the subject property. These comparables have improvement assessments ranging from \$3,891 to \$7,686 or from \$4.29 to \$7.79 per square foot of living area. The subject's improvement assessment of \$5,543 or \$6.17 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, 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 based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

In conclusion, the Board finds the appellant did not establish by a preponderance of the evidence a lack of assessment equity or overvaluation with respect to the subject's assessment and no change in the subject's assessment is warranted on this record.

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

AGENCY

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

APPELLANT

P. L. Beronsky
10910 S. Avenue L
Chicago, IL 60617

COUNTY

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