



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

APPELLANT: Robert Barg
DOCKET NO.: 20-35078.001-R-1
PARCEL NO.: 15-33-324-026-0000

The parties of record before the Property Tax Appeal Board are Robert Barg, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Oakbrook Terrace; 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: \$4,482
IMPR.: \$39,878
TOTAL: \$44,360

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 2-story dwelling of frame and masonry exterior construction with 2,174 square feet of living area. The dwelling is 68 years old. Features of the home include an unfinished full basement and a 1.5-car garage. The property has a 4,980 square foot site and is located in La Grange Park, Proviso Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the subject's improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 5,320 to 6,650 square feet of land area that are improved with class 2-05 dwellings of frame exterior construction ranging in size from 1,766 to 2,048 square feet of living area. The dwellings range in age from 117 to

151 years old and have unfinished full basements. Two comparables have central air conditioning, three comparables each have a fireplace, and three comparables have a 1.5-car or a 2-car garage. The comparables sold from March 2017 to January 2020 for prices ranging from \$215,000 to \$450,000 or from \$114.73 to \$219.73 per square foot of living area, including land.

In support of the improvement assessment inequity argument the appellant submitted information on four comparable properties that are located within the same neighborhood code as the subject. The appellant's equity comparable #1 is the same property as the appellant's sale comparable #1. The comparables are improved with class 2-05 dwellings of frame or masonry exterior construction ranging in size from 1,995 to 2,191 square feet of living area. The dwellings range in age from 105 to 124 years old and have unfinished full or partial basements. Two comparables have central air conditioning, three comparables each have a fireplace, and two comparables have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$28,937 to \$38,088 or from \$14.50 to \$17.38 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,360. The subject's assessment reflects a market value of \$443,600 or \$204.05 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 subject property has an improvement assessment of \$39,878 or \$18.34 per square foot of living area.

In response to the appellant's overvaluation complaint the board of review submitted information on four comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 5,791 to 9,975 square feet of land area that are improved with class 2-05, 2-story dwellings of stucco, frame or masonry exterior construction ranging in size from 1,452 to 2,025 square feet of living area. The dwellings range in age from 66 to 93 years old and have full or partial basements, one of which has finished area. Two comparables have central air conditioning, three comparables each have a fireplace, and each comparable has a 1-car or a 2-car garage. The comparables sold from March 2018 to August 2020 for prices ranging from \$1 to \$565,000 or from \$0 to \$303.96 per square foot of living area, including land.

In response to the appellant's improvement assessment inequity complaint the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with class 2-05 and 2-06, 2-story dwellings of frame and masonry exterior construction ranging in size from 2,016 to 2,455 square feet of living area. The dwellings range in age from 67 to 83 years old and have full or partial basements, two of which have finished area. Three comparables have central air conditioning, one comparable has a fireplace, each comparable has a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$39,136 to \$48,610 or from \$18.43 to \$19.80 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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.

The parties submitted a total of eight suggested comparable sales for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board finds the best evidence of market value to be the appellant's sale #2, as well as the board of review's comparables #1 and #3. These comparables are similar to the subject in location, property classification and some features, and also sold proximate in time to the January 1, 2020 assessment date at issue. However, each of the best comparables have considerably smaller dwellings, two have considerably older dwellings, and one lacks a garage when compared to the subject. Nevertheless, the best comparables sold from October 2019 to April 2020 for prices ranging from \$215,000 to \$522,500 or from \$114.73 to \$303.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$443,600 or \$204.05 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the parties' remaining comparable sales due to their sale dates occurring greater than 20 months prior to the January 1, 2020 assessment date at issue or their sale price being an outlier when compared to the other sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 a total of eight suggested equity comparable properties for the Board's consideration, none of which are particularly similar to the subject. The parties' equity comparables are similar to the subject in location and some features. However, each of the appellant's comparables have considerably older dwellings when compared to the subject and two of the board of review's comparables have dissimilar 2-06 property classifications. Nevertheless, the parties' comparables had improvement assessments ranging from \$28,937 to \$48,610 or from \$14.50 to \$19.80 per square foot of living area. The subject's improvement assessment of \$39,878 or \$18.34 per square foot of living area falls within the range of the comparables in this record. 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: _____

August 20, 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

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