



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

APPELLANT: Robert F. Berner  
DOCKET NO.: 20-40206.001-R-1  
PARCEL NO.: 31-14-104-057-0000

The parties of record before the Property Tax Appeal Board are Robert F. Berner, the appellant, Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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:** \$1,031  
**IMPR.:** \$12,123  
**TOTAL:** \$13,154

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 frame and brick exterior construction containing 1,814 square feet of living area. The dwelling was constructed in 2004. Features of the home include a slab foundation, central air conditioning, and a two-car garage. The property has a 4,586 square foot site and is located in Olympia Fields, Rich 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 information on three comparable sales improved with one-story dwellings that have either 1,970 or 1,972 square feet of living area. The homes were built in either 2004 or 2006. Each comparable has a fireplace, central air conditioning, and a two-car garage. These properties have sites ranging in size from 4,492 to 7,659 square feet of land area. Each property has the same assessment neighborhood code as the subject and are located from .05 to .15 of a

mile from the subject property. The sales occurred from January 2019 to May 2020 for prices ranging from \$139,900 to \$146,000 or from \$71.02 to \$74.11 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$13,154.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,642. The subject's assessment reflects a market value of \$156,420 or \$86.23 per square foot of living area, including land, when applying the statutory level of assessment of 10% for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one or two-story, class 2-95 dwellings of brick or frame and brick exterior construction that range in size from 1,379 to 2,015 square feet of living area. The homes are from 16 to 32 years old. Each comparable has central air conditioning and a two-car garage. Three of the properties have a slab foundation, while one has a full basement, and three have a fireplace. These properties have sites ranging in size from 1,777 to 4,114 square feet of land area. Two of the properties have the same assessment neighborhood code as the subject property, with one being on the same block. The sales occurred from February 2020 to December 2020 for prices ranging from \$159,900 to \$230,000 or from \$97.30 to \$115.95 per square foot of living area, including land.

In rebuttal, the appellant's counsel submitted a map depicting the locations of both parties' comparables in relation to the subject property and argued that none of the board of review's comparables are similar to the subject property and can be distinguished by size, location or style of construction.

### **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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparable sales submitted by the parties to support their respective positions. The Board gives less weight to the board of review's comparables due to differences from the subject dwelling. The board of review's comparables #3 and #4 are considerably older than the subject dwelling, while board of review comparable #1 is 25% smaller than the subject dwelling and board of review comparable #2 is two-story dwelling compared to the subject's one-story style of construction. The Board finds the best evidence of market value to be the appellant's comparables, which are the most similar with respect to style of construction, location, and age, although adjustments to a few of these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. These comparables were sold from January 2019 to May 2020 for prices ranging from \$139,900 to \$146,000 or from \$71.02 to \$74.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$156,420 or \$86.23 per square foot of living area,

including land, which falls above the range established by the best sales comparables in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment 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

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: \_\_\_\_\_

July 16, 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

AGENCY

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