



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

APPELLANT: Bartholomew Gavin  
DOCKET NO.: 20-43905.001-R-1  
PARCEL NO.: 10-07-401-004-0000

The parties of record before the Property Tax Appeal Board are Bartholomew Gavin, the appellant, by attorney Adam E. Bossov of the Law Offices of Adam E. Bossov, P.C. in Chicago, 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:** \$3,840  
**IMPR.:** \$35,716  
**TOTAL:** \$39,556

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 is improved with a two-story dwelling of frame construction containing 1,285 square feet of living area. The dwelling is approximately 80 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, one fireplace, 1½ bathrooms, and an attached one-car garage. The property has a 6,400 square foot site located in Golf, Niles 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 inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables composed of class 2-05 properties of masonry or frame and masonry exterior construction that range in size from 1,772 to 2,055 square feet of living area. The dwellings range in age from 66 to 91 years old. Each property has a full basement with a formal recreation

room, central air conditioning, one or two fireplaces, one or two bathrooms, and from a one-car to a three-car garage. The comparables have the same assessment neighborhood code as the subject and are located within approximately .4 of a mile from the subject property. Their improvement assessments range from \$42,404 to \$45,709 or from \$21.19 to \$23.93 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$29,015.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,556. The subject property has an improvement assessment of \$35,716 or \$27.79 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables consisting of class 2-05 properties improved with two-story dwellings of frame and masonry exterior construction with 1,415 and 1,895 square feet of living area and are 80 and 79 years old, respectively. Comparable #1 has a partial unfinished basement, two fireplaces, 1½ bathrooms, and a one-car garage. Comparable #2 has a full basement with a formal recreation room, central air conditioning, one fireplace, 1½ bathrooms, and a one-car garage. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments of \$39,367 and \$54,159 or \$27.82 and \$28.58 per square foot of living area, respectively.

### **Conclusion of Law**

The appellant contends 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 is not warranted.

The parties submitted information on six assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The homes are similar to the subject in age and most features, but all differ from the subject dwelling in size being from approximately 10% to 60% larger than the subject dwelling. All other things being equal, considering economies of scale, each comparable should have a lower improvement assessment per square foot of living area relative to the subject property. The three comparables most similar to the subject in size include the board of review comparables and appellant's comparable #4, which range in size from 1,415 to 1,895 square feet of living area. Board of review comparable #1 would require upward adjustments to make the property more equivalent to the subject as the home as no central air conditioning, and a partial unfinished basement whereas the subject has a full basement with finished area and central air conditioning. Conversely, board of review comparable #1 has an additional fireplace relative to the subject suggesting a downward adjustment to the comparable for this feature would be appropriate. Nevertheless, these three comparables have improvement assessments ranging from \$39,367 to \$54,159 or from \$23.93 to \$28.58 per square foot of living area. The subject's improvement assessment of \$35,716 or \$27.79 per square foot of living area falls below the

overall range but within the range on a per square foot of living area basis as established by the best comparables in this record, which is appropriate considering the subject's smaller dwelling size and the suggested adjustments to board of review comparable #1. Less weight is given appellant's comparables #1, #2 and #3, which are from approximately 55% to 60% larger than the subject dwelling. 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

AGENCY

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