



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

APPELLANT: CMAG Investments  
DOCKET NO.: 21-26465.001-R-1  
PARCEL NO.: 28-25-312-020-0000

The parties of record before the Property Tax Appeal Board are CMAG Investments, 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:** \$2,718  
**IMPR.:** \$6,377  
**TOTAL:** \$9,095

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 2021 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 1-story dwelling of frame and masonry construction with 1,255 square feet of living area. The dwelling is 66 years old. Features of the home include a partial basement, that has finished area, central air conditioning and a 2-car garage. The property has a 7,920 square foot site and is located in Hazel Crest, Bremen Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of frame and masonry construction ranging in size from 1,393 to 1,656 square feet of living area. The dwellings are 59 or 61 years old.

Three comparables have crawl-space foundations, and one comparable has a slab foundation. The comparables have central air conditioning and a 2-car garage. The comparables have improvement assessments ranging from \$4,832 to \$6,818 or from \$3.47 to \$4.43 per square foot of living area.

Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$4,982.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,095. The subject property has an improvement assessment of \$6,917 or \$5.51 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 that are located within the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of frame and masonry construction ranging in size from 1,084 to 1,281 square feet of living area. The dwellings range in age from 66 to 73 years old. Three comparables have full or partial basements, each of which have finished area, and one comparable has a slab foundation. Three comparables have central air conditioning, two comparables each have a fireplace, and each comparable has from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$6,366 to \$7,744 or from \$5.72 to \$6.25 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 taxpayer contends improvement 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 Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$6,366 to \$7,744 or from \$5.72 to \$6.05 per square foot of living area. The subject's improvement assessment of \$6,917 or \$5.51 per square foot of living area falls within the range established by the best comparables in this record on a total improvement assessment basis but below the range on a per square foot basis. The Board gave less weight to the appellant's comparables, as well as the board of review's comparable #4, due to their lack of a basement foundation when compared to the subject. 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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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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