



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

APPELLANT: P. L. Beronsky
DOCKET NO.: 21-32432.001-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(s); 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: \$4,960
IMPR.: \$3,951
TOTAL: \$8,911

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 4,960 square foot parcel of land improved with a 68-year-old, one-story, masonry, single-family dwelling, containing 898 square feet of living area. Features of the home include one bathroom, air conditioning, and a two-car garage. The property is located in Chicago, Hyde Park Township, Cook County and is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its overvaluation argument, appellant submitted sales information on four comparable properties that sold between January 2021 and November 2021 for prices ranging between \$58.00 to \$117.57 per square foot of living area, including land. The comparable sales had one-story dwellings of masonry construction, and between 808 and 1,293 square feet of living area. They were located within five blocks of the subject property and ranged in age between 67 and 75 years old. Each of the sales comparables had one bathroom and either a 1.5-car or a 2-car

garage. One sale comparable had air conditioning. The petition discloses the subject is an owner-occupied residence.

In support of its assessment inequity argument, appellant submitted information on four suggested equity comparables. They were each improved with a one-story, single-family dwelling, of masonry construction. They ranged: in size between 868 and 1,176 square feet of living area; in age between 59 and 64 years old; and in improvement assessment between \$3.64 and \$6.32 per square feet of living area. The equity comparables were located within five blocks of the subject property. They had either one full bathroom or one half-bathroom and either a 1.5-car garage or a 2-car garage. Two of the equity comparables had air conditioning. Based on this evidence, appellant requested a reduction in the subject's assessment to \$8,425. Appellant also included a copy of the board of review's August 22, 2022, written decision reflecting a final assessment for the subject property of \$13,000.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$13,000, with an improvement assessment of \$8,040, or \$8.95 per square feet of living area. The subject's assessment reflects a market value of \$130,000, or \$144.77 per square foot of living area when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted four comparable properties. The comparable properties were one-story, single-family dwellings of masonry construction and ranged in size between 916 and 987 square feet of living area and in assessment between \$9.80 and \$9.91 per square foot of living area. They were located on the same block as the subject property and ranged in age between 68 and 79 years old. Three out of the four comparables had air conditioning. Each of the comparables had a two-car garage and either one or two bathrooms. The board of review did not provide any sales comparables.

In rebuttal, appellant states its comparables were based on recent sales prices for four comparables and that the board of review did not submit any sales comparables. Appellant also notes the subject property's market value increased from the 2020 lien year and other comparables saw decreases. Furthermore, appellant states two of the board of review's equity comparables were located on another street.

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 did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's sales comparables #1, #3, and #4. These properties sold in 2021 for prices ranging between \$80.91 and \$117.57 per square foot of living area, including land. All of appellant's sales comparables were similar to the subject property in construction, age, and close to it in proximity. Greater weight was given to the sales comparables most similar to the subject property in living area square footage. The

subject's current assessment of \$144.77 per square foot of living area, including land, reflects a market value above the market value established by the best comparables in this record. Based on this record, the Board finds appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is warranted. The Board finds the subject property is now fairly and equitably assessed.

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: May 16, 2023



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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