



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

APPELLANT: Kenneth DeVries
DOCKET NO.: 21-40140.001-R-1
PARCEL NO.: 18-25-206-019-0000

The parties of record before the Property Tax Appeal Board are Kenneth DeVries, the appellant; 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: \$349
IMPR.: \$15,153
TOTAL: \$15,502

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 two-story townhome of frame and masonry exterior construction with 1,540 square feet of living area. The townhome is approximately 19 years old. Features of the home include an unfinished basement, central air conditioning, 2.5 bathrooms, three bedrooms,¹ and a 1-car garage. The property has approximately 874 square foot site and is located in Bridgeview, Lyons 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 an appraisal estimating the subject property had a market value of \$130,000 as of January 1, 2020. The appraisal was prepared by William P. Neberieza, an Illinois Certified

¹ The appellant reported the subject home has two bedrooms in rebuttal, although the appellant's appraiser reported the subject has three bedrooms and the board of review also reported the subject home has three bedrooms.

General Real Estate Appraiser, to assist the appellant to arrive at a market value for the subject property.

Under the sales comparison approach, the appraiser selected three comparable sales from 0.02 to 0.04 of a mile from the subject. The parcels range in size from 858 to 868 square feet of land area and are improved with a 19-year-old townhome with 1,540 square feet of living area. Each comparable has basement with finished area, central air conditioning, 2.5 bathrooms, three bedrooms, and a 1-car garage. One comparable has a fireplace. The comparables sold in April or July 2017 for prices ranging from \$145,000 to \$158,700 or from \$94.16 to \$103.05 per square foot of living area, land included. The appraiser made adjustments to the comparables for financing concessions and for differences from the subject in basement finish and/or fireplace count to arrive at adjusted sale prices ranging from \$130,000 to \$142,500. The appraiser concluded a market value for the subject of \$130,000 as of January 1, 2020.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,502. The subject's assessment reflects a market value of \$155,020 or \$100.66 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located on the same block as the subject. The parcels range in size from 847 to 868 square feet of land area and are improved with 2-story, class 2-95 townhomes of frame and masonry exterior construction with 1,540 square feet of living area. The dwellings are 16 or 20 years old. Each home has an unfinished basement, central air conditioning, 2.5 bathrooms, three bedrooms, and a 1-car garage. The comparables sold from January to May 2021 for prices ranging from \$190,000 to \$210,000 or from \$123.38 to \$136.36 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables each have three bedrooms whereas the subject has two bedrooms.

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the board of review's comparables, which sold proximate in time to the assessment date and are similar or identical to the subject in

dwelling size, age, location, site size, and features. These comparables sold for prices ranging from \$190,000 to \$210,000 or from \$123.38 to \$136.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$155,020 or \$100.66 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. The Board gave less weight to the appraised value conclusion in the appellant's appraisal, which relies on three comparable sales occurring in 2017, more distant in time from the January 1, 2020 assessment date and less likely to be indicative of market value as of that date. Based on this evidence, the Board finds 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: June 18, 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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