



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

APPELLANT: Edgar DeVries  
DOCKET NO.: 21-40154.001-R-1  
PARCEL NO.: 18-24-308-010-0000

The parties of record before the Property Tax Appeal Board are Edgar 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 **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:** \$721  
**IMPR.:** \$12,279  
**TOTAL:** \$13,000

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 21-year-old, two-story, single-family dwelling of frame and masonry construction with 1,436 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a one-car garage. The property has an 1,803 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, 2021. The appraisal relied on the sales comparison approach, and it contained information on three comparable sales. The comparable properties sold between May 2018 and December 2020. The comparable properties ranged: in price between \$168,000 to \$178,000; in

size between 1,522 to 1,588 square feet of living area; and in sale price per square foot between \$109.09 to \$113.01, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,816. The subject's assessment reflects a market value of \$248,160 or \$172.81 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% 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. All were improved with either a 1.5-story or two-story, single-family dwelling with a partial or full basement, central air conditioning, and at least a one-car garage. The improvements ranged: in age between 16 and 27-years old; in size between 1,361 and 2,220 square feet of living area; and in sale price per square foot between \$156.19 and \$218.47, including land. All were located within a different city, subarea, and neighborhood code as the subject property.

### **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 Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of three suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, most notably location, condition, and amenities, and the appraiser determined that the subject's market value was \$130,000. While the adjustments made to the comparables were larger than the typical guidelines, the appraiser noted the subject property is located on a busy thoroughfare with heavy truck traffic due to its proximity to a corn starch processing plant which causes noise, pollution, odor and safety concerns. The appraiser also noted the limited amount of on-site parking and turn-around area.

In contrast, the board of review's evidence consists of unadjusted data concerning comparable properties that were not located in the same city, subarea, or neighborhood code as the subject property. Additionally, three out of the four comparables had significantly more living area square footage, two had full basements and one comparable was distinguishable as a 1.5-story townhome design. Accordingly, the Board finds the subject property had a market value of \$130,000 as of the assessment date at issue. Based on the evidence, the Board therefore 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.

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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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