



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

APPELLANT: John Bonaguro
DOCKET NO.: 21-45952.001-R-1
PARCEL NO.: 31-02-201-017-0000

The parties of record before the Property Tax Appeal Board are John Bonaguro, 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: \$18,312
IMPR.: \$2,367
TOTAL: \$20,679

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 an 84-year-old, one-story, single-family dwelling of masonry construction with 1,064 square feet of living area. Features of the home include a full unfinished basement, a fireplace and a two-car garage. The property has a 34,891 square foot site and is located in Homewood, Rich 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparable properties sold between January 2021 and April 2022. The comparable properties ranged: in price between \$75,000 to \$128,000; in living area square footage between 800 to 2,645; and in sale price per square foot between \$47.26 to \$93.52, including land. Additionally, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2020-36006.001-R-1. In that appeal the Property Tax Appeal Board issued a decision

lowering the assessment of the subject property to \$12,000 on the evidence submitted by the parties. The tax years 2020 and 2021 are within the same general assessment period and the appellant disclosed that the subject property is an owner-occupied residence. Based on this evidence, appellant requested a reduction in the subject's assessment to \$12,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,679. The subject's assessment reflects a market value of \$206,790 or \$194.35 in market value 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 suggested sales comparables.

During the February 2, 2024, hearing, appellant testified that his comparables are similar to the subject property and are generally in a depressed area; arguing his property is not worth the assessed amount.

The board of review argued that while the appellant had indicated on the appeal form that the subject property was "owner-occupied" it is not in fact the appellant's primary residence. The board testified that the appellant claimed a Home-Owners Exemption for a property in Glenview, Illinois. Additionally, the board of review argued that appellant's comparables did not accurately reflect market value. The board of review testified that comparable #1 was a foreclosure sale which was subject to two separate liens; comparable #2 had the incorrect living area square footage; and, comparable #3 was significantly larger than the subject property. After follow-up questions from the ALJ, the board of review identified their sources of information as the Cook County Recorder of Deeds, the MLS and the Cook County Assessor's websites. The board reiterated their request for the assessment to remain at \$20,679.

When appellant was asked by the ALJ whether he disputed the owner-occupancy status, he testified that they were both his properties. He denied renting out the subject property and stated he would be there but would also "be there", referring to the Glenview property. He acknowledged using a Home-Owners Exemption on his home in Glenview. He did not refute the board of review's testimony regarding the information he provided about the sales comparables.

Conclusions of Law

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

As a preliminary matter, while this Board notes, the appellant did not request a rollover, the appellant submitted the 2020 decision issued by this Board. A rollover would mean that the 2020 assessment would remain in effect for 2021. One of the conditions for a rollover is that the property is owner occupied. 35 ILCS 200/16-185. Even though the appellant testified that it was submitted for “context”, arguing that the 2020 stipulation is more in line with the subject’s actual valuation, this Board finds it necessary to address a potential rollover issue. Despite the appellant checking the “owner-occupied” box in the affirmative on the Appeal Form, the Board finds he has not proved by a preponderance of the evidence that the subject property is “owner-occupied” under the statute, based on the appellant’s own testimony and admission that he claims a Home-Owner’s Exemption for his residence in Glenview, Illinois.

The Board concludes that the best evidence of the subject’s market value is the board of review’s comparables #1, #2 and #3. Like the subject property, these comparables are one-story, single-family dwellings with similar living areas, contain one full bathroom, two or three bedrooms, and at least a one-car garage. One of these comparables is within a quarter mile of the subject.

These comparables sold between April 2020 and October 2021, for amounts ranging from \$196.89 to \$229.51 per square foot of living area, land included in the sale price. The subject property’s assessment reflects a market value of \$206,790, land included, or \$194.35 per square foot of living area, which is below the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has not established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject’s assessment on this basis 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: March 26, 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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