



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

APPELLANT: John Bonagura
DOCKET NO.: 22-47868.001-R-1
PARCEL NO.: 04-26-101-087-0000

The parties of record before the Property Tax Appeal Board are John Bonagura, 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: \$18,509
IMPR.: \$49,034
TOTAL: \$67,543

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 2022 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 16,826 square foot parcel of land improved with two improvements. Improvement #1 is an approximately 87-year-old, two-story, single-family dwelling of frame construction with 1,968 square feet of living area. Features of the home include a full unfinished basement, three bedrooms and two full bathrooms. Improvement #2 is identified as a class 2-03 property. The property is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The taxpayer asserts assessment inequity as a basis of the appeal. In support of this argument, the taxpayer submitted information on three suggested equity comparables for improvement #1. All were improved with a two-story, single-family dwelling of frame construction with a full basement, central air conditioning and garage space. The improvements ranged in age from 79 to 105 years; in size from 1,613 to 1,918 square feet of living area; and in improvement

assessment from \$13.65 to \$18.18 per square foot of living area. The taxpayer also asserts that the market value of the subject property is not accurately reflected in its assessed valuation. The taxpayer submitted information on three suggested sales comparables in support of this argument. The comparables ranged between 1,504 to 2,070 in living area square feet and sold between September 2022 and January 2023 for amounts ranging from \$325,000 to \$409,000 or \$157.00 to \$271.94 per square foot. Based on this evidence, the appellant is requesting an assessment amount of \$45,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,543. The subject property has an improvement assessment of \$49,034 or \$24.92 per square foot of living area. The subject property's assessment reflects a market value of \$675,430, land included, or \$343.21 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables for improvement #1; all of which contained sales data. All were improved with a two-story, single-family dwelling of either frame or masonry construction. The improvements ranged in age from 63 to 81 years; in size between 1,728 and 2,156 square feet of living area; and in improvement assessment from \$24.23 to \$34.96 per square foot of living area. The comparables sold between November 2020 to October 2022 for amounts ranging from \$630,000 to \$885,000 or \$364.58 to \$428.57 per square foot.

While the board of review did not submit separate comparables for improvement #2, it did submit in its "Board of Review Notes on Appeal" information that improvement #1 is classified as a class 2-05 property while improvement #2 is classified as a class 2-03 property.

The matter was set for a hearing before an Administrative Law Judge on June 9, 2025. The appellant argued that his property was overvalued, and his taxes keep going up. Appellant testified that he picked his comparables based mainly on the property classification of 2-05 but couldn't discuss specifics as he didn't have the documents he submitted available to him during the hearing. After questioning from the ALJ, appellant stated his property did have a coach house, but the comparables he chose did not. He stated there aren't other properties in the area with a coach house. Appellant testified that he was unsure whether the 1,968 square feet of living area was for both improvements or only improvement #1. The board of review rested on its evidence submitted. After questioning from the ALJ, the board of review representative testified that improvement #2 contained 1,018 square feet of living area.

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, this Board is required to look at the property as a whole, rather than employ a piecemeal approach to valuation. The value of one improvement is affected by other improvements on the same parcel. See National City Bank v. The Property Tax Appeal Board, 331 Ill. App. 3d 1038 (2002). An appeal to the Board includes both the land and improvements, and “together those assessed values constitute a single assessment of the property.” Showplace Theater, 145 Ill. App. 3d at 776, 495 N.E.2d at 1314. Here, both parties have employed a piecemeal approach to valuation, so their evidence is given diminished weight by the Board.

With regard to improvement #2 neither the board of review nor the appellant submitted any comparables, nor any data or characteristics of the property. As such, the Board finds that the appellant did not meet the burden of proving inequitable assessment by clear and convincing evidence, as there is no range of comparables with which to compare the subject's second improvement and determine its value. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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: _____

August 19, 2025



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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