FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: B & R Partners, LLC
DOCKET NO.: 22-54471.001-R-1
PARCEL NO.: 18-31-102-008-0000

The parties of record before the Property Tax Appeal Board are B & R Partners, LLC, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. in Chicago; 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:	$27,514
IMPR.:	$44,735
TOTAL:	$72,249

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 2020 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 2-story dwelling of frame and masonry exterior construction with 3,230 square feet of living area. The dwelling is approximately 53 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage.[1] The property has a 220,108 square foot site and is located in Burr Ridge, Lyons Township, Cook County. The subject is classified as a class 2-78 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 located from 1.2 to 1.4 miles from the subject and with different assigned neighborhood codes from the subject. The comparables

[1] The appellant submitted a property characteristic sheet for the subject, which notes the subject has finished basement area.

consist of 2-story class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,008 to 3,326 square feet of living area. The homes range in age from 37 to 45 years old. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a 2-car or 2.5-car garage. The comparables have from one to three full bathrooms, and three comparables also have an additional one or two half bathrooms. The parcels range in size from 10,920 to 14,942 square feet of land area. The comparables sold from August 2019 to August 2022 for prices ranging from $440,000 to $665,000 or from $143.65 to $199.94 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of $57,122, for an estimated market value of $571,220 or $176.85 per square foot of living area, including land, when applying the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of $72,249. The subject's assessment reflects a market value of $722,490 or $223.68 per square foot of living area, land included, when applying the 10% level of assessment 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 located within the subject’s assessment neighborhood, one of which is located .25 of a mile from the subject. The comparables consist of 2-story class 2-78 dwellings of stucco, frame, or frame and masonry exterior construction ranging in size from 3,175 to 3,776 square feet of living area. The dwellings range from 1 to 35 years old. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area, and a 2-car or 3-car garage. The comparables each have either two or three full bathrooms, and three comparables each have an additional half bathroom. The parcels range in size from 3,474 to 46,458 square feet of land area. The comparables sold from September 2020 to September 2022 for prices ranging from $799,000 to $904,900 or from $211.60 to $281.72 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

In rebuttal, the appellant argued that the board of review comparables differ from the subject in age, building size, bathroom count, exterior construction, and other features.

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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant’s comparables #2 and #4, which sold less proximate to the January 1, 2022 assessment date at issue in this appeal. The Board also gives reduced weight to board of review comparables #2, #3, and #4, which differ from the subject in age.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #3 along with board of review comparable sale #1, which are somewhat similar to the subject in dwelling size and certain features, noting upward adjustments for site size would be necessary to make these comparables more equivalent to the subject. These most similar comparables sold for prices ranging from $440,000 to $799,000 or from $143.65 to $211.60 per square foot of living area, including land. The subject's assessment reflects a market value of $722,490 or $223.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in overall market value and above the range on a per-square-foot basis. The Board finds the subject’s assessment is supported given its superior site size and bathroom count in relation to the best comparables. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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:

C E R T I F I C A T I O N

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

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