



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

APPELLANT: Gerald Berkowitz
DOCKET NO.: 19-28388.001-R-1
PARCEL NO.: 09-25-109-039-0000

The parties of record before the Property Tax Appeal Board are Gerald Berkowitz, the appellant(s), by attorney Ellen G. Berkshire, of Verros Berkshire in Oakbrook Terrace; 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: \$ 6,416
IMPR.: \$29,464
TOTAL: \$35,880

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year after receiving a decision from the Cook County Board of Review. 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 one-story dwelling of frame and masonry construction with 1,408 square feet of living area and is situated on a 7,129 square foot site. The dwelling is 70 years old. The property is located in Maine Township, Cook County. The subject is classified as class 2 property under the Cook County Real Property Assessment Classification Ordinance. The appraisal indicated the subject is not owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a restricted appraisal report estimating the subject property had a market value of \$276,000 as of January 1, 2019. The appraiser utilized the sales comparison approach to value the subject property. He presented six sale comparables, five of which were located between 1.9 and 2.49 miles from the subject property with no adjustment for location. The appraiser made other minimal adjustments with no discussions as to how those adjustments were

determined. On page one of the appraisal, the appraiser noted: "there was a lack of more similar sales sold within the subject market area without basements like the subject." He also indicated on page one that the subject previously sold on June 20, 2002 for \$305,000, while devaluing the subject to \$276,000 as of January 1, 2019.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$35,880. The subject's assessment reflects a market value of \$358,800, or \$254.83 per square foot of living area, including land, when applying a 10% level of assessment for Class 2 properties as determined by the Cook County Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, one of which reflected sale data. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

In determining the fair market value of the subject property, the Board gives no weight appraiser's valuation conclusion as the majority of the comparables were located between 1.9 and 2.49 miles from the subject with no adjustment for location. Additionally, the appraisal failed to indicate how the remaining minimal adjustments were reached. The Board also finds suspect that the subject property, located in Park Ridge, had its value drop from \$305,000 in 2002 to \$276,000 in 2019, a fact which the appraiser failed to address.

The Board, however, will consider the six sale comparables contained in the appraisal without regard to the appraiser's value conclusion, as well as the board of review's sale comparable. All seven of these comparables are similar to the subject in age and design. The appellant's comparables are also similar in size to the subject property but are not proximate to the subject property while the board of review's comparable is located two blocks from the subject property but lower in square footage of living area. These comparables sold for unadjusted prices ranging from \$159.85 to \$403.53 per square foot of living area, including land. The subject's current assessed value reflects a market value of \$254.83 per square foot of living area, including land, which is within the range of the comparables.

Based on the evidence contained in this record, the Board finds that the appellant has not proven by a preponderance of the evidence that the subject is overvalued, 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: September 19, 2023



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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