



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

APPELLANT: Bryan Biggers  
DOCKET NO.: 08-25945.001-R-1  
PARCEL NO.: 24-36-205-028-0000

The parties of record before the Property Tax Appeal Board are Bryan Biggers, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 2,863  
**IMPR.:** \$ 34,676  
**TOTAL:** \$ 37,539

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story, mixed-use building of masonry construction. The building is 79 years old and contains 6,226 square feet of building area. Features of the building include two apartment units, two commercial units, and a full unfinished basement. The subject is classified as a class 2-12 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Blue Island, Worth Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story, mixed-use buildings of masonry or frame and masonry construction. The comparables have the same neighborhood code as the subject. The appellant did not provide the comparables' classification code under the ordinance. The comparables range in age from 67 to 89 years and contain from 8,014 to 8,752 square feet of building area. Two comparables have central air conditioning. The appellant did not provide information on the comparables' foundations and the number of apartments or commercial units, if any. The comparables have improvement assessments ranging from \$34,924 to \$36,437 or from \$4.00 to \$4.55 per square foot of building area. The subject's improvement assessment is \$34,676 or \$5.57 per

square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$26,398 or \$4.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$37,539 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story, mixed-use buildings of masonry construction. The comparables all have the same neighborhood and classification codes as the subject. The buildings range in age from 85 to 117 years and contain from 3,500 to 5,724 square feet of building area. The buildings have two or five apartment units and one or two commercial units. Three buildings have full finished basements, and one has a partial basement finished for an apartment. Two comparables have central air conditioning and two have garages. These properties have improvement assessments ranging from \$26,480 to \$31,880 or from \$5.57 to \$7.57 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of seven equity comparables. The Board finds the appellant did not provide any information on the comparables' classification codes, foundations, and apartment/commercial units. In addition, the appellant's comparables were much larger than the subject and received reduced weight in the Board's analysis. The board of review comparable #4 was much smaller than the subject and also received reduced weight. The Board finds the board of review comparable #1 was the most similar to the subject in size and age. In addition, the board of review comparables #2 and #3 were generally similar to the subject in age and size. Due to their similarities to the subject, these three comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$28,549 to \$31,880 or from \$5.57 to \$6.12 per square foot of building area. The subject's improvement assessment of \$34,676 or \$5.57 per square foot of building area is identical to the improvement assessment at the low end of the range established by the most similar comparables on a per square foot basis. After considering adjustments and the differences in both parties' comparables when

compared to the subject, 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.



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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: \_\_\_\_\_

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 23, 2013



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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 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 the subsequent year 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.

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.