



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

APPELLANT: Boris Berns  
DOCKET NO.: 08-29018.001-R-1 through 08-29018.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Boris Berns, the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-29018.001-R-1	04-25-303-013-0000	8,340	52,361	\$60,701
08-29018.002-R-1	04-25-303-014-0000	8,181	52,321	\$60,502

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 6,950 square feet of land, which is improved with a four year old, two-story, masonry, single-family dwelling. The subject's improvement size is 4,456 square feet of living area, and its total assessment is \$157,227. This assessment yields a fair market value of \$1,637,781, or \$367.545 per square foot of living area (including land), after applying the 2008 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 9.60%. The appellant, via counsel, argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the market value argument, the appellant submitted descriptive and listing information for six sales comparables. The comparables are described as two-story, masonry, single-family dwellings. Additionally, the comparables are from one to three years old, and have from 4,046 to 4,887 square feet of living area. The comparables have been listed for sale for \$829,000 to \$1,469,000, or \$229.78 to \$331.53 per square foot of living area, including land. No sale information was provided. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the equity argument, the appellant submitted assessment data for four properties located within the subject's neighborhood. The properties range in size from 4,381 to 4,887 square feet of living area. The properties have improvement assessments that range from \$24.68 to \$27.20 per square foot of living area. The subject's improvement assessment is \$31.58 per square foot of building area.

Lastly, the appellant submitted Standard & Poor's/case-Schiller Home Price Indices and the Zillow Home Value Index to show that home prices in the Chicagoland area are losing their value. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$78,693 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, masonry, single-family dwellings. Additionally, the comparables range: in age from three to seven years; in size from 3,801 to 4,089 square feet of living area; and in improvement assessments from \$16.19 to \$32.61 per square foot of living area. The comparables also have several amenities. The board of review's grid sheet also states that Comparable #1 sold in February 2005 for \$800,000, or \$186.96 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 appellants submitted a letter stating that the board of review's evidence addresses only one parcel of the subject property. The appellant also highlighted that the board of review's comparable #2's improvement assessment is \$16.19 per square foot of living area.

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.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3d Dist. 2002; Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d(2d Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction in the subject's assessment is not warranted.

The PTAB finds that the appellant's evidence of six listings is not sufficient evidence regarding the subject's market value. No sale evidence was submitted to substantiate that the listings' price are reflective of the market value in 2008. After considering the evidence submitted, the PTAB finds the subject's improvement assessment is supported and a reduction in the subject's assessment based on market value 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 PTAB finds the appellant has met this burden.

The Board finds that comparables #1, #3, and #4 submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$24.68 to \$27.20 per square foot of living area. The subject's improvement assessment of \$31.58 per square foot of living area is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that

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the subject's improvement assessment is not equitable, and a reduction in the subject's assessment is 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.



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: January 24, 2014



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.