



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

APPELLANT: P. L. Beronsky  
DOCKET NO.: 08-30241.001-R-1  
PARCEL NO.: 26-17-126-079-0000

The parties of record before the Property Tax Appeal Board are P. L. Beronsky, the appellant(s); 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:** \$2,976  
**IMPR.:** \$10,012  
**TOTAL:** \$12,988

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 4,960 square foot parcel of land improved with a 55-year old, one-story, masonry, single-family dwelling containing 898 square feet of building area, one bath, air conditioning, and a full, unfinished basement. The appellant argued that the fair market value of the subject was not accurately reflected in its assessed value and unequal treatment in the assessment process as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as one-story, masonry, single-family dwellings with one bath. In addition, one property contains air conditioning and three properties have a full basement with on finished. The properties range: in age from 52 to 60 years; in size from 817 to 1,169 square feet of building area; and in improvement assessments from \$7.20 to \$10.77 per square foot of living area.

In support of the market value argument, the appellant submitted two lists. The top list includes sales information on 12 properties that sold in 2008. The information includes the MLS#, the address of the property, the sale price, and the PIN#. The list concludes with an average sale price of \$142,429. The bottom list includes sales information on 12 properties that sold in 2005. The same information as the previous list is included with an average sale price of \$162,350. The appellant also included a printout of an on-line article from Chicago Real Estate Daily stating Chicago-area home sales are down 26%. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$10,012 or \$11.15 per square foot of living area and total assessment of \$12,988 were disclosed. The total assessment reflects a market value of \$135,292 using the Illinois Department of Revenue's 2008 three year median level of assessment for class 2 properties of 9.6%. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located in the subject's neighborhood with two located on the subject's block. The properties are described as one-story, masonry, single-family dwellings with one or one and one-half baths, air conditioning, and, a full, unfinished basement. In addition, one property contains a fireplace. The properties range: in age from 53 to 56 years; in size from 893 to 916 square feet of living area; and in improvement assessments from \$12.34 to \$13.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter noting that the PTAB reduced the subject's assessment in 2006. In addition, the appellant argues that the housing market has suffered and the 2008 assessment does not reflect the drop in value. The appellant indicated typographical error in the evidence, but that this did not change the improvement assessment. The appellant included information on several properties that were not previously submitted into evidence.

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 appellant submitted new information on several properties in the rebuttal evidence. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, this evidence cannot be considered by the PTAB. 86 Ill.Admin.Code 1910.66.

In addition, the PTAB finds the appellant's rebuttal argument that the 2006 reduction for the subject property should apply to the 2008 assessment year. The Official Rules of the Property Tax Appeal Board allow for a decision rendered by the PTAB in one

year of a triennial assessment to remain in effect for the remainder of the triennial. 86 Ill.Admin.Code 1910.50(i). Consideration must, of course, be given to any changes in the condition of the property or the market which may have affected the assessed valuation. The PTAB finds that the market changed between the 2006 and 2008 assessment years as shown by the 2008 assessment which is below the PTAB's 2007 assessed value findings. Therefore, the PTAB finds that 2006 decision should not roll forward to the 2008 assessment.

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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 market value evidence presented, the PTAB concludes that this evidence indicates a reduction is not warranted.

The PTAB finds the appellant failed to submit sufficient evidence to establish the value of the subject property. Although the appellant submitted a list of 2008 sales, the appellant failed to provide any descriptive information on the characteristics of these properties such as size, age, construction and location to show that they are similar to the subject. Listing the classification alone is not sufficient to describe the property.

In addition, the PTAB finds is not persuaded by the appellant's argument that the subject's assessment should be reduced because an article indicates the market dropped by 26%. The appellant failed to provide any data to show the market value of any properties comparable to the subject in characteristics and location. Therefore, the PTAB finds a reduction based on market value is not warranted.

The appellant also 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 not met this burden.

The parties presented a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's comparable #6 and the board of review's comparables most similar to the subject in design, age, size, and construction. The properties are described as one-story, masonry, single-family dwellings. The properties range: in age from 52 to 56 years; in size from 893 to 930 square feet of living area; and in

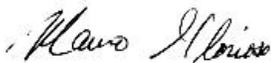
improvement assessments from \$10.64 to \$13.12 per square foot of living area. In comparison, the subject's improvement assessment of \$11.15 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement 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.

\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Acting 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: November 18, 2011



\_\_\_\_\_  
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.