



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

APPELLANT: Bryan Biggers  
DOCKET NO.: 09-30856.001-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: \$ 1,789**  
**IMPR.: \$ 33,873**  
**TOTAL: \$ 35,662**

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 80 years old and contains 6,226 square feet of building area with two apartment units and a full unfinished basement.<sup>1</sup> 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 four comparable properties described as mixed-use buildings of masonry or frame and masonry construction. The number of stories for each building was not disclosed. The comparables have the same assigned neighborhood and classification codes as the subject. The comparables range in age from 83 to 120 years and contain from 4,200 to 16,020 square feet of building area. Two comparables have central air conditioning. The appellant did not

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<sup>1</sup> The number of commercial units was not provided; however, based on photographic evidence provided by the board of review, the subject property has at least one commercial unit. The Board takes notice that for an appeal before the Property Tax Appeal Board the prior year under docket number 08-25495.001-R-1, the subject property was described as having two commercial units.

provide information on the comparables' foundations and the number of apartment and commercial units. The comparables have improvement assessments ranging from \$20,213 to \$64,988 or from \$3.97 to \$4.81 per square foot of building area. The subject's improvement assessment is \$33,873 or \$5.44 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$26,273 or \$4.22 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 \$35,662 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 3,856 to 5,724 square feet of building area with from two to five apartment units. The number of commercial units was not provided. However, based on photographic evidence provided by the board of review, each comparable has at least one commercial unit. Two buildings have full finished basements; one has a slab foundation; and one has a partial basement finished for an apartment. Three comparables have central air conditioning and one has a garage. These properties have improvement assessments ranging from \$26,225 to \$32,598 or from \$5.44 to \$6.80 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 eight equity comparables. The Board finds the appellant did not provide any information on the comparables' story heights, foundations, and apartment/commercial units, which detracts from the weight of the evidence. In addition, the appellant's comparables #1 through #3 were much larger than the subject, and comparable #4 was much smaller. As a result, the appellant's comparables received reduced weight in the Board's analysis. The board of review's comparable #2 had a slab foundation which was unlike the subject's full unfinished basement, and comparable #4 was much smaller than the subject. As a result, the board of review's comparables #2 and #4 also received reduced weight. The Board

finds the board of review comparable #1 was the most similar to the subject in size and was also very similar in age, location, design, and exterior construction. In addition, the board of review comparable #3 was also similar in size, location, design, and exterior construction. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$27,883 and \$31,131 or \$5.44 and \$6.00 per square foot of building area. The subject's improvement assessment of \$33,873 or \$5.44 per square foot of building area is identical to the improvement assessment on a per square foot basis for the best comparable in the record (i.e., board of review comparable #1) and is less than board of review comparable #3. 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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

*Allen Castrovillari*

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.