FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Greg Batelli G & Dee LLC
DOCKET NO.: 14-34919.001-R-1
PARCEL NO.: 15-14-313-001-0000

The parties of record before the Property Tax Appeal Board are Greg Batelli G & Dee LLC, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

LAND:	$1,927
IMPR.:	$3,975
TOTAL:	$5,902

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2014 tax year. 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 is improved with a 1.5-story masonry dwelling. The building is 92 years old and contains 1,744 square feet of living area. Features include a full unfinished basement, central air conditioning and a 2-car garage. The site is approximately 5,139 square feet in size and is located in Maywood, Proviso Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted information on six comparable sales of 1.5 to 1.9-story dwellings within 1.09 miles of the subject. They were built from 1924 to 1930 and range in size from 1,537 to 1,770 square feet of living area. The comparables have varying degrees of similarity to the subject. The comparables sold from February 2013 to April 2014 for prices ranging from $22,500 to $59,900 or from $14.47 to $33.84 per square foot of living area including land.

The appellant submitted a copy of the 2013 Property Tax Appeal Board Final Administrative Decision (Docket #13-28358.001-R-1) in which the total assessment was lowered to $4,011. Based on this evidence, the appellant requested a reduction in the subject's assessment to $4,248.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $13,878. The subject's assessment reflects a market value of $138,780 or $79.58 per square foot of living area including land using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. In support of its contention of the correct assessment the board of review submitted information on four comparable sales described as 1 or 1.5-story frame or masonry dwellings ranging in size from 1,120 to 1,249 square feet of living area. The comparables range in age from 51 to 92 years old and have varying degrees of similarity to the subject. The comparables sold from January 2013 through March 2014 for prices ranging from $74,000 to $146,500 or from $65.78 to $120.54 per square foot of living area including land. Based on this market value evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney claims the appellant's comparables are better than the board of review comparables and the board of review comparables should be given less weight.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds appellant's comparables #4 and #6 were most similar to the subject in style, age, location, dwelling size and features. These comparables sold for $52,000 and $59,900 or for $30.37 and $33.84 per square foot of living area including land. The subject's assessment reflects a market value of $138,780 or $79.58 per square foot of living area, land included, which is greater than the most similar comparables in the record. The Board gave less weight to appellant's comparables #1, #2, #3 and #5 and all of the board of review comparables based on dissimilarities with the subject in style, dwelling size, age and/or features.

Based on this evidence, the Board finds 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. 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:

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: February 13, 2019

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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