



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

APPELLANT: Greg Batelli G & Dee LLC  
DOCKET NO.: 15-40652.001-R-1  
PARCEL NO.: 15-10-418-003-0000

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 **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:** \$1,584  
**IMPR.:** \$6,380  
**TOTAL:** \$7,964

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2014 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 2015 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 consists of a one and one-half story dwelling of frame construction with 1,100 square feet of living area. The dwelling is approximately 136 years old and has a full unfinished basement and a one-car garage. The property has a 4,224 square foot site 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that were located from .18 to .88 of a mile from the subject property. Three comparables were located within the subject's neighborhood code. The comparables were described as "1.5 to 1.9 Stories" dwellings that ranged in size from 1,158 to 1,616 square feet of living area. The comparables were built from

1874 to 1914. Each comparable had a partial or full unfinished basement and a one-car or a two-car garage. The comparables had sale dates ranging from April 2014 to July 2015 for prices ranging from \$25,299 to \$53,000 or from \$21.85 to \$41.80 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" incorrectly reporting the total assessment for the subject of \$8,873; public records reveal that the correct total assessment for tax year 2015 of the subject was \$7,964. Thus, applying the correct assessment of the subject property reflects a market value of \$79,640 or \$72.40 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the subject's neighborhood code. The comparables were described as "one-story" dwellings, unlike the subject 1.5-story dwelling, and ranged in size from 1,012 to 1,765 square feet of living area. The comparables ranged in age from 4 to 92 years old. Three of the comparables have full basements, one of which has finished area, and one comparable has a concrete slab foundation. The comparables had sale dates ranging from June 2014 to August 2015 for prices ranging from \$114,000 to \$195,000 or from \$93.48 to \$188.22 per square foot of living area, including land.

The appellant submitted a rebuttal critiquing the board of review's submission noting the differences in style and/or the newer ages of the board of review comparables when compared to the subject property.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 due to the substantially larger dwelling size of this property when compared to the subject. The Board has also given reduced weight to board of review comparables #1 and #3 due to differences in foundation and/or age and size when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4 along with board of review comparable sales #2 and #4. These five comparables sold for prices ranging from \$25,299 to \$150,000 or from \$21.85 to \$123.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$79,640 or \$72.40 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and, when giving due consideration to the subject's older age, is

particularly well-supported by board of review comparable #2. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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



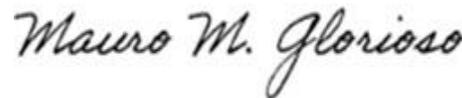
Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: September 15, 2020



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Greg Batelli G & Dee LLC, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602