



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

APPELLANT: Greg Batelli / G & Dee LLC
DOCKET NO.: 15-40711.001-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 **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: \$1,927
IMPR.: \$11,951
TOTAL: \$13,878

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 is improved with a 1.5-story masonry dwelling. The building is approximately 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 contains approximately 5,139 square feet of land area 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 seven comparable sales of 1.5 to 1.9-story dwellings within .79 miles of the subject. They were built from 1911 to 1929 and range in size from 1,537 to 1,732 square feet of living area. The comparables have varying degrees of similarity to the subject. The comparables

sold from February 2014 to May 2015 for prices ranging from \$36,500 to \$52,000 or from \$23.09 to \$32.03 per square foot of living area including land.

The appellant submitted a copy of the 2014 Property Tax Appeal Board Final Administrative Decision (Docket #14-34919.001-R-1) in which the total assessment was lowered to \$5,902. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$4,142.

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 frame and masonry dwellings ranging in size from 1,022 to 1,600 square feet of living area. The comparables range in age from 87 to 101 years old and have varying degrees of similarity to the subject. The comparables sold from April 2014 to July 2015 for prices ranging from \$108,000 to \$143,500 or from \$89.06 to \$105.68 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 disputed the comparability of board of review comparables #3 and #4 due to differences in size when compared to the subject. Counsel further contended that board of review comparables #1 and #2 were "acceptable" when compared to the subject.

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 eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #3 and #4 due to differences in dwelling size and/or design when compared to the subject 1.5-story dwelling containing 1,744 square feet.

The Board finds appellant's comparables along with board of review comparables #1 and #2 were most similar to the subject in style, age, location, dwelling size and/or features. These comparables sold for \$36,500 to \$143,500 or from \$23.09 to \$89.86 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 within the range of the most similar

comparables in the record. Based on this evidence, the Board finds 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. 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: December 23, 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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