



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

APPELLANT: G & Dee, LLC (Greg Batelli)
DOCKET NO.: 15-40729.001-R-1
PARCEL NO.: 15-15-204-022-0000

The parties of record before the Property Tax Appeal Board are G & Dee, LLC (Greg Batelli), 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: \$1,569
IMPR.: \$2,786
TOTAL: \$4,355

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 1.5-story dwelling of frame and masonry construction with 1,613 square feet of living area. The dwelling was built in 1926. The property has a 4,184 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 partially completed Section IV – Recent Sale Data of the petition reporting that the property was purchased in June 2012 for \$36,234, the parties to the transaction were not related and the property was advertised with a Realtor in the Multiple Listing Service for an unstated period of time.

In further support, the appellant submitted information on eight comparable sales, five of which are located in the same neighborhood code as the subject property. The comparable parcels range in size from 3,300 to 5,888 square feet of land area and have each been improved with a 1.5-story single-family dwelling. The homes were built between 1911 and 1926 and range in size from 1,483 to 1,712 square feet of living area. The comparables sold from February 2014 to June 2015 for prices ranging from \$36,500 to \$66,000 or from \$23.48 to \$39.29 per square foot of living area, including land.

The appellant also reported that for tax year 2015 the subject property had a total assessment of \$12,366 reflecting a market value of \$123,660 or \$76.66 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-03 property of 10%. The appellant requested the subject's assessment be reduced to \$4,020 which would reflect a market value of \$40,200 or \$24.92 per square foot of building area, including land, at the 10% level of assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on December 23, 2020.

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 appellant submitted data on the June 2012 purchase price of the subject and on eight comparable sales to support a reduction in the subject's assessment. The Board has given little weight to the recent sale price data as the sale is distant in time from the assessment date at issue of January 1, 2015 and the appellant failed to fully provide evidence indicating the property had actually been exposed on the market for a reasonable period of time to indicate the transaction was arm's length.

The Board has given reduced weight to appellant's comparable sales #4, #6 and #7 as these comparables are not located in the subject's neighborhood code.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2, #3, #5 and #8 which are similar to the subject in location, age, design, size and most features. These comparables sold between March 2014 and June 2015 for prices that ranged from \$12,370 to \$22,080 or from \$23.48 to \$39.29 per square foot of living area, land included. The subject's assessment reflects a market value of \$123,660 or \$76.66 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board has examined the evidence submitted by the appellant and considering the best comparable sales the Board finds that a reduction in the assessed valuation of the subject property 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: _____

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: October 19, 2021



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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APPELLANT

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