



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

APPELLANT: Joseph Topor  
DOCKET NO.: 16-23040.001-R-1  
PARCEL NO.: 22-30-312-002-0000

The parties of record before the Property Tax Appeal Board are Joseph Topor, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. in Chicago; 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:** \$22,561  
**IMPR.:** \$30,237  
**TOTAL:** \$52,798

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 2-story dwelling of frame and masonry exterior construction with 3,669 square feet of living area. The dwelling is approximately 10 years old. Features include a full unfinished basement, central air conditioning, two fireplaces and a 3-car garage. The property has a 29,111-square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on five equity comparables located in different neighborhood codes than the subject property. The comparables consist of 2-story dwellings that range in age from 4 to 40 years old. The comparables have partial or full unfinished basements, central air conditioning, one or two fireplaces and 2-car to 3.5-car

garages. The dwellings range in size from 3,423 to 3,608 square feet of living area and have improvement assessments ranging from \$19,485 to \$27,952 or from \$5.57 to \$7.76 per square foot of living area.

In support of the overvaluation argument, the appellant disclosed the subject was purchased on April 26, 2013 for a price of \$445,000 as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellant submitted a copy of the Settlement Statement. Based on this evidence, the appellant requested the total assessment be reduced to \$44,500 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,798. The subject's assessment reflects a market value of \$527,980 or \$143.90 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$30,237 or \$8.24 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same neighborhood assessment code as the subject property. The comparables consist of 2-story dwellings that range in age from 9 to 16 years old. The comparables have full basements, one of which has finished area, central air conditioning, one or two fireplaces and 3-car garages. The dwellings range in size from 2,720 to 3,502 square feet of living area and have improvement assessments ranging from \$27,200 to \$35,989 or from \$8.85 to \$12.22 per square foot of living area. The comparables sold from September 2014 to August 2016 for prices ranging from \$398,000 to \$595,000 or from \$135.19 to \$218.75 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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 the subject's sale and four suggested sales for the Board's consideration. The Board gave less weight to the appellant's April 2013 sale of the subject property. This sale is dated and less indicative of fair market value as of the subject's 2016 assessment date at issue. The Board also gave less weight to the board of review comparable sale #3 due to its 2014 sale date which is not proximate in time to the January 1, 2016 assessment date at issue. Less weight was also given to board of review comparable sale #4 due to its smaller dwelling size when compared to the subject property. The Board finds the two remaining board of review comparable sales sold more proximate in time to the January 1, 2016 assessment date and are similar when compared to the subject in location, age, dwelling size, design and most features.

These comparables sold in February 2015 and August 2016 for prices of \$534,000 and \$577,000 or \$157.66 and \$164.76 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$527,980 or \$143.90 per square foot of living area, including land, which falls below the best comparables contained in this record. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified on this basis.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 information on a total of nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their older ages and/or distant locations when compared to the subject property. Less weight was also given to board of review comparable #3 and #4 due to their smaller dwelling sizes when compared to the subject property. The Board finds the two remaining board of review comparables are more similar when compared to the subject in location, age, dwelling size, design and most features. These comparables had improvement assessments of \$8.85 and \$10.08 per square foot of living area. The subject's improvement assessment of \$8.24 per square foot of living area falls below the best comparables contained in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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.

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Chairman



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Member

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Member



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Member

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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: July 16, 2019



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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

Joseph Topor, by attorney:  
Noah J. Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 West Washington Street  
Suite 1300  
Chicago, IL 60602

COUNTY

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