



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

APPELLANT: Nicholas Dilles
DOCKET NO.: 16-29124.001-R-1
PARCEL NO.: 08-13-408-032-0000

The parties of record before the Property Tax Appeal Board are Nicholas Dilles, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$ 3,875
IMPR.: \$22,671
TOTAL: \$26,546

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 51-year old, two-story, single-family dwelling of frame and masonry construction with 2,086 square feet of living area. Features of the home include: a full basement, central air conditioning, two full and one half-bath, and a two-car garage. The property has a 7,750 square foot site and is located in Elk Grove Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted two residential appeal forms. One raising an equity issue with support documentation, while the second raised a market value issue with a sales comparison grid and support documents inclusive of assessment data relating to the equity issue.

Initially, the appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables on two grid sheets. They are improved with a two-story, single-family dwelling of frame and masonry exterior construction. The main equity grid reflected the age of four properties ranging from 50 to 51 years, while this data was missing from the second grid. The eight improvements ranged in size from 2,068 to 2,543 square feet of living area and in improvement assessment from \$11.36 to \$13.13 per square foot. Amenities include: air conditioning and a two-car garage.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,325. The subject property has an improvement assessment of \$26,450 or \$12.68 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, all of which are located on the subject's same block. They are improved with a two-story, single-family dwelling of frame and masonry construction containing 2,086 square feet of living area. The improvements ranged in age from 50 to 51 years and in improvement assessment from \$12.93 to \$13.53 per square foot. Amenities include: a partial or full basement and a two-car garage.

Second, the appellant contends that the subject is overvalued. In support of this argument, the appellant submitted information on four sale comparables, which are located within the subject's neighborhood. The four sales are improved with a two-story, single-family dwelling of frame and masonry exterior construction. The improvements ranged in size from 2,068 to 2,543 square feet of living area. The properties sold from August, 2013 through October, 2015 for prices that ranged from \$107.86 to \$127.28 per square foot of living area. The appellant's grid indicated the subject's total assessment reflects a market value of \$303,250 or \$145.38 per square foot of living area based upon the 10% level of assessment in the Cook County Classification Ordinance.

In support of these sale comparables, the appellant submitted a copy of the sale's Warranty Deed from the Cook County Recorder of Deeds office.

The board of review did not submit any market value evidence or rebuttal argument.

Conclusion of Law

Initially, the taxpayer 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 Board finds the best evidence of assessment equity to be *the appellant's comparables #1, #3, #5, #6, #7 and #8 as well as the board of review's comparables #1 and #4*. These ten comparables had improvement assessments that ranged from \$11.36 to \$12.93 per square foot of

living area. The subject's improvement assessment of \$12.68 per square foot of living area falls within the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in location, improvement age, size and/or amenities.

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.

Second, 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 the best evidence of market value to be *the sale comparables along with supporting data submitted by the appellant*. The Board finds that these sales established a range of market value from \$107.86 to \$127.28 per square foot, while the subject property had a market value of \$145.38 per square foot which is above the range established by the market value data. In contrast, the board of review failed to provide either any market data in support of the subject's value or any rebuttal argument regarding the appellant's market data. Therefore, the Board finds that the subject *is* overvalued and that a reduction *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: July 16, 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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