



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

APPELLANT: Timothy McGuire  
DOCKET NO.: 16-32276.001-R-1  
PARCEL NO.: 25-12-221-011-0000

The parties of record before the Property Tax Appeal Board are Timothy McGuire, 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:** \$2,730  
**IMPR.:** \$370  
**TOTAL:** \$3,100

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 1.5 to 1.9-story dwelling of frame and masonry construction with 987 square feet of living area. The dwelling is approximately 67 years old. Features of the home include an unfinished partial basement and one bathroom. The property has a 5,460 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-10 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 improved with 1.5 to 1.9-story or 2-story dwellings of masonry or frame and masonry construction ranging in size from 946 to 987 square feet of living area. Each home is approximately 67 years old. Each comparable has a full or partial basement with comparable #3 having a formal recreation room. Each home has one

bathroom. Comparable #3 has central air conditioning and comparables #1 through #3 have either a 1.5-car or a 2-car detached garage. These properties have sites ranging in size from 3,690 to 5,560 square feet of land area. The comparables have the same classification code and neighborhood code as the subject property. The sales occurred from July 2014 to June 2016 for prices ranging from \$28,000 to \$34,000 or from \$29.17 to \$34.66 per square foot of living area, land included. Based on these sales the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,819. The subject's assessment reflects a market value of \$78,190 or \$79.22 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-10 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with comparables #1 and #3 being the same properties as appellant's comparables #1 and #4, respectively. Board of review comparable #2 is improved with a 67-year-old, 1.5-story dwelling of frame and masonry construction with 987 square feet of living area. The home has an unfinished partial basement, one bathroom and a 1.5-car garage. The property has a 5,278 square site. The comparable has the same classification code and assessment neighborhood code as the subject property. This property sold in December 2015 for \$1.00.

### **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 record contains five comparables submitted by the parties to support their respective positions with two comparables being common to the parties. The Board gives little weight to board of review comparable #2 as this property sold in December 2015 for \$1.00, suggesting that the comparable was in some sort of disrepair and/or there were circumstances surrounding the sale that have a negative impact on value or caused the sale to not be an arm's length transaction. The four remaining sales, which includes the two common properties, are relatively similar to the subject property in location, land area, dwelling size, age, style and most features. These comparables sold for prices ranging from \$28,000 to \$34,000 or from \$29.17 to \$34.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$78,190 or \$79.22 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

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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:

April 19, 2022



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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

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