



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

APPELLANT: Scott Morgan  
DOCKET NO.: 17-26352.001-R-1  
PARCEL NO.: 14-18-411-010-0000

The parties of record before the Property Tax Appeal Board are Scott Morgan, 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 **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:** \$19,685  
**IMPR.:** \$102,130  
**TOTAL:** \$121,815

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 2017 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 two-story dwelling of frame exterior construction with 3,223 square feet of living area. The dwelling is approximately 4 years old. Features include a basement, central air conditioning, one fireplace, and a 2.5-car garage. The property has a 4,687 square foot site and is located in Chicago, Lake View 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, which are located within the same neighborhood code as the subject property. The comparables are improved with similar class 2-78 dwellings of frame exterior construction ranging in size from 2,189 to 3,443 square feet of living area. The dwellings range in age from 1 or 18 years old. Three comparables have full

basements with two having finished area, and one comparable has a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables have sale dates ranging from August 2015 through March 2017 for prices ranging from \$500,000 and \$1,030,000 or from \$195.92 to \$377.57 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$88,910.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,815. The subject's assessment reflects a market value of \$1,218,150 or \$377.96 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties with equity data and three of which also sold. The comparables equity data will not be included in the Board's analysis as it is not responsive to the appellant's overvaluation argument.

The board of review comparables #1, #2, and #3 consist of sale properties which are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,450 to 2,730 square feet of living area. The dwellings range in age from 1 to 13 years old. Each comparable has a full finished basement, central air conditioning, and one or two fireplaces. Three comparables each have a 2-car garage. The comparables have sale dates ranging from August 2014 through September 2017 for prices ranging from \$500,000 to \$1,050,000 or from \$195.92 to \$428.57 per square foot of living area, including land. Board of review comparable #1 is the same property as the appellant's comparable #4. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 seven suggested comparable sales for the Board's consideration. The Board recognizes the parties have one common comparable. The board gives less weight to both parties common comparables, the appellant's comparables #2 and #3, and the board of review comparable #2 that sold from August 2014 through August 2015, which is less probative of the subject's market value as of the January 1, 2017 assessment date at issue.

The Board finds the best evidence of market value in the record to be the appellant's comparable #1 as well as the board of review comparables #4 which sold proximate in time to the January 1, 2017 assessment date at issue. Additionally, these two comparables are similar to the subject in

overall property characteristics, except for their smaller dwelling sizes. These two comparables sold in September and March of 2017 for prices of \$1,000,000 and \$1,030,000 or from \$388.20 to \$377.57 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,218,150 or \$377.96 per square foot of living area, including land, which falls within the range established by the most similar comparables in this record on a per square-foot-basis. The subject's is above the range on a total market value basis, which is supported considering the subject's superior dwelling size and land size. Based on this evidence, the Board finds a reduction in the subject's assessment is not 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.



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:

April 20, 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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