



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

APPELLANT: Ethel Carter
DOCKET NO.: 17-26965.001-R-1
PARCEL NO.: 28-35-103-084-0000

The parties of record before the Property Tax Appeal Board are Ethel Carter, 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: \$2,461
IMPR.: \$5,080
TOTAL: \$7,541

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 one-story dwelling of frame exterior construction with 830 square feet of living area. The dwelling is approximately 39 years old. Features of the home include a full basement with finished area and a 1-car garage. The property has an 8,950 square foot site and is located in Country Club Hills, Bremen Township, Cook County. The subject is classified as a class 2-02 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 2-02 dwellings of frame exterior construction ranging in size from 839 to 954 square feet of living area. The dwellings range in age from 44 to 46 years old. Three comparables each have

partial or full basements with finished area, and one comparable has a concrete slab foundation. One comparable has central air conditioning. Each comparable has either a 1-car, a 1.5-car or a 2-car garage. The comparables have sale dates ranging from February 2015 through November 2017 for prices ranging from \$60,000 to \$80,000 or from \$66.24 to \$85.47 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$6,263. The requested assessment would reflect a total market value of \$62,630 or \$75.46 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%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,541. The subject's assessment reflects a market value of \$75,410 or \$90.86 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 equity comparables which are located within the same neighborhood code and the same block as the subject property. The comparables are improved with similar class 2-02, one-story dwellings of frame exterior construction with 830 or 852 square feet of living area. The dwellings are 39 years old, have full finished basements, and either a 1-car or a 2-car garage. Two comparables each have central air conditioning. The equity comparables have improvement assessments ranging from \$6,786 to \$7,092 or from \$8.18 to \$8.32 per square foot of living area. Based on this evidence the board of review requested that the subject's assessment be confirmed. Since the board of review's equity evidence is not responsive to the appellant's overvaluation argument, the Property Tax Appeal Board will not examine this information any further.

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 Board finds the only evidence of market value in the record to be the appellant's four comparable sales with varying degrees of dissimilarities in land sizes, building sizes, and/or other features. While comparable sale #4 occurred in February 2015 and is somewhat outdated, the comparable will be considered by the Board. These four comparables sold from February 2015 through November 2017 for prices ranging from \$60,000 to \$80,000 or from \$66.24 to \$85.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$75,410 or \$90.86 per square foot of living area, including land, which falls within the range on an overall value basis and above the range on a per-square-foot basis established by the comparable sales in the record. Accepted real estate theory provides that, all thing being equal,

as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, the subject's higher price per-square-foot appears justified given its smaller dwelling size relative to the larger dwelling size of the appellant's comparables. After considering adjustments to the comparables for differences with the subject, 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:

May 18, 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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