



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

APPELLANT: Mary O'Malley
DOCKET NO.: 17-26968.001-R-1
PARCEL NO.: 28-20-311-002-0000

The parties of record before the Property Tax Appeal Board are Mary O'Malley, 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: \$5,534
IMPR.: \$12,717
TOTAL: \$18,251

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 masonry exterior construction with 1,413 square feet of living area. The dwelling is approximately 56 years old. Features of the home include a crawl space foundation and a two-car garage. The property has a 20,125 square foot site and is located in Tinley Park, Bremen Township, Cook County. The subject is classified as a class 2-03 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 situated on sites of 20,000 or 22,900 square feet of land area. The comparables are improved with similar class 2-03 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,275 to

1,471 square feet of living area. The dwellings range in age from 56 to 61 years old. One comparable has a partial basement with finished area, and three comparables each have a crawl space foundation. Three comparables each have central air conditioning. Three comparables each have one fireplace. Each comparable has a one-car or a two-car garage. The comparables have sale dates ranging from May 2014 through October 2017 for prices ranging from \$132,000 to \$180,000 or from \$103.53 to \$125.62 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$16,777. The requested assessment would reflect a total market value of \$167,770 or \$118.73 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 \$18,251. The subject's assessment reflects a market value of \$182,510 or \$129.16 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 two of which also sold. The comparable 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 and #4 consist of sale properties with the same neighborhood code as the subject. The two comparables are situated on sites of 19,525 and 20,055 square feet of land area, respectively. These comparables are improved with similar class 2-03 dwellings of masonry exterior construction, crawl space foundation, and a two-car garage. One dwelling is 60 years old, has 1,437 square feet of living area, and central air conditioning. The other dwelling is 58 years old and has 1,430 square feet of living area. The properties sold in November 2015 and August 2017 for prices of \$240,000 and \$205,500 or for \$167.01 and \$143.71 per square foot of living area, including land, respectively. 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 a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sale #1 with its partial basement with finished area when compared to the subject's crawl space foundation. The Board also gives less weight to the appellant's comparable sales #2 and #3 and the board of review comparable sale #1 with

outdated sale dates occurring in 2014 and 2015 which is more than a year prior to the January 1, 2017 assessment date at issue.

The Board finds the best evidence of market value in the record to be both parties' comparables sales #4 which sold more proximate in time to the subject's January 1, 2017 assessment date. The Board also gives greater weight to these comparables because they are almost identical in every aspect to the subject property. These two comparables sold in February 2016 and August 2017 for prices of \$177,500 and \$205,500 or for \$125.62 and \$143.71 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$182,510 or \$129.16 per square foot of living area, including land, which falls between the market values of the two best comparables in this record. 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mary O'Malley, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

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