



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

APPELLANT: Thomas Sullivan  
DOCKET NO.: 17-27005.001-R-1  
PARCEL NO.: 28-09-405-005-0000

The parties of record before the Property Tax Appeal Board are Thomas Sullivan, 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:** \$3,105  
**IMPR.:** \$19,348  
**TOTAL:** \$22,453

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 and masonry construction with 2,079 square feet of living area. The dwelling is 28 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,280 square foot site and is located in Oak Forest, Bremen Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment equity. In support of the overvaluation argument the appellant submitted a grid analysis containing three comparable sales that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 7,502 to 19,009 square feet of land area and were improved with similar class 2-04 dwellings of frame, masonry or frame and masonry construction. The homes

ranged in size from 1,879 to 1,916 square feet of living area and ranged in age from 25 to 91 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from September 2016 to March 2017 for prices ranging from \$195,000 to \$206,000 or from \$103.78 to \$108.08 per square foot of living area, including land.

In support of the assessment inequity argument with respect to the improvement, the appellant submitted a grid analysis containing four comparable properties that were located from .08 to .15 of a mile from the subject and within the same neighborhood code as the subject property. The four comparables were improved with similar class 2-04 dwellings of frame, masonry or frame and masonry construction that ranged in size from 1,872 to 2,156 square feet of living area and ranged in age from 28 to 76 years old. The comparables had other features with varying degrees of similarity to the subject. The comparable properties had improvement assessments ranging from \$14,391 to \$20,524 or from \$6.67 to \$9.71 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$20,250. The requested assessment would reflect a total market value of \$202,500 or \$97.40 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 request would lower the subject's improvement assessment to \$17,145 or \$8.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,698. The subject's assessment reflects a market value of \$246,980 or \$118.80 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$21,593 or \$10.39 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a sales grid analysis and a separate equity grid analysis. The sales grid contained information on four comparable properties that were located in different neighborhood codes than the subject property. The comparables had lot sizes ranging from 7,890 to 9,600 square feet of land area and were improved with similar one-story dwellings of frame and masonry construction. The homes ranged in size from 1,824 to 2,078 square feet of living area and ranged in age from 19 to 42 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from May 2016 to October 2016 for prices ranging from \$245,000 to \$265,400 or from \$122.71 to \$145.50 per square foot of living area, including land.

The board of review's equity grid contained four comparable properties that were located within .25 of a mile from the subject and within the same neighborhood code as the subject property. The four comparables were improved with similar one-story dwellings of frame and masonry construction that ranged in size from 1,871 to 1,908 square feet of living area and were 24 or 28 years old. The comparables had other features with varying degrees of similarity to the subject. The comparable properties had improvement assessments ranging from \$19,835 to \$21,051 or from \$10.46 to \$11.12 per square foot of living area.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part that 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 parties submitted a total of seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #3 due to its larger lot size and older age, when compared to the subject. The Board gave less weight to the board of review's comparable sales due to their dissimilar location codes when compared to the subject. In addition, sale #3 had a dissimilar slab foundation when compared to the subject. The Board finds the best sales in the record were the appellant's comparable sales #1 and #3. These comparables were most similar to the subject in location, style, age, size and most features. These comparables also sold proximate in time to the January 1, 2017 assessment date at issue. The best comparables sold in September or October 2016 for prices of \$200,000 or \$206,000 or \$104.38 or \$108.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$246,980 or \$118.80 per square foot of living area, including land, which falls above the range established by the best comparables in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified based on overvaluation.

The taxpayer also contends assessment inequity as an alternative 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 based on assessment inequity.

The parties submitted improvement assessment information for eight comparable properties that were located in the subject's neighborhood code. The Board gave less weight to the appellant's comparables #1, #3 and #4, due to their older ages when compared to the subject. The Board finds the remaining comparables were most similar to the subject in style, size, age and features. The best comparables had improvement assessments ranging from \$19,835 to \$21,051 or from \$9.71 to \$11.12 per square foot of living area. The subject's improvement assessment, after the reduction given for overvaluation, of \$19,348 or \$9.31 per square foot of living area falls below the range established by the best improvement comparables in this record and a further reduction on the grounds of lack of uniformity 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:

November 17, 2020



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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