



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

APPELLANT: Gregory Pertle
DOCKET NO.: 17-27008.001-R-1
PARCEL NO.: 28-30-412-040-0000

The parties of record before the Property Tax Appeal Board are Gregory Pertle, 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: \$3,037
IMPR.: \$11,172
TOTAL: \$14,209

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 construction with 931 square feet of living area. The dwelling is 64 years old. Features of the home include a slab foundation and central air conditioning.¹ The property has an 8,100 square foot site and is located in Tinley Park, 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's appeal is based on both overvaluation and assessment equity. In support of the overvaluation argument the appellant submitted a grid analysis containing four comparable sales that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 3,175 to 8,750 square feet of land area and were improved with

¹ The appellant's grid reported the subject's basement as "Craw and Formal Re. Room", however, the supporting property characteristic printout described the subject as having a slab foundation.

similar class 2-02 dwellings of frame construction. The homes ranged in size from 626 to 960 square feet of living area and ranged in age from 62 to 87 years old. The appellant's grid reported comparable #1 as having a craw and unfinished basement, comparables #2 and #3 as having a slab foundation and comparable #4 as having a full unfinished basement. No supporting documentation was submitted. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from August 2015 to July 2017 for prices ranging from \$79,862 to \$140,000 or from \$103.90 to \$145.83 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 .19 to .57 of a mile from the subject and within the same neighborhood code as the subject property. The comparables were improved with one-story dwellings of stucco, frame, masonry or frame and masonry exterior construction that ranged in size from 900 to 989 square feet of living area and ranged in age from 72 to 126 years old. One comparable had a slab foundation, two comparables had full unfinished basements and one had a partial basement that was unfinished. The comparables had other features with varying degrees of similarity to the subject. The comparable properties had improvement assessments ranging from \$8,448 to \$10,609 or from \$9.39 to \$10.98 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$11,788. The requested assessment would reflect a total market value of \$117,880 or \$126.62 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 \$8,751 or \$9.40 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 \$14,209. The subject's assessment reflects a market value of \$142,090 or \$152.62 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 \$11,172 or \$12.00 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 within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 7,875 to 11,335 square feet of land area and were improved with similar one-story dwellings of frame construction. The homes ranged in size from 936 to 988 square feet of living area and ranged in age from 59 to 62 years old. One comparable had a slab foundation and three had full unfinished basements. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from May to November 2016 for prices ranging from \$158,000 to \$172,000 or from \$159.92 to \$183.76 per square foot of living area, including land.

The board of review's equity grid contained four comparable properties that were located within the same neighborhood code as the subject property and on the same block as the subject. The

comparables were improved with similar one-story dwellings of frame construction that contained either 896 or 936 square feet of living area and were 64 or 71 years old. One comparable had a slab foundation, two comparables had crawl-space foundations and one had a full basement that was unfinished. The comparables had other features with varying degrees of similarity to the subject. The comparable properties had improvement assessments ranging from \$10,842 to \$13,467 or from \$12.10 to \$15.03 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #1, #2 and #4. Comparable #1's lot and dwelling sizes are significantly smaller when compared to the subject, comparable #2's sale date occurred greater than 16 months prior to the January 1, 2017 assessment date at issue and comparable #4 has a dissimilar basement foundation. The Board gave less weight to the board of review's comparable sales #2, #3 and #4, due to their dissimilar basement foundations when compared to the subject. The Board finds the best sales in the record were the appellant's comparable sale #3 and the board of review's comparable sale #1. These comparables were most similar to the subject in location, style, age, size and features. These comparables also sold proximate in time to the January 1, 2017 assessment date at issue. The best comparables sold in July or October 2016 for prices of \$158,500 and \$140,000 or \$160.59 and \$145.83 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$142,090 or \$152.62 per square foot of living area, including land, which is supported by the market values of the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

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, due to their older age or dissimilar basement foundation when compared to the subject. The Board gave less weight to the board of review's comparable #4, due to its dissimilar basement foundation when compared to the subject. The Board finds the remaining board of review comparables were most similar to the subject in style, size, age and features. The best comparables had improvement assessments ranging from \$10,842 to \$11,938 or from \$12.10 to \$12.75 per square foot of living area. The subject's improvement assessment, of \$11,172 or \$12.00 per square foot of living area is supported by the assessments of the best improvement comparables in this record and a reduction based on assessment uniformity is not warranted.

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

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

APPELLANT

Gregory Pertle, 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