



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

+APPELLANT: Arthur Wrobel
DOCKET NO.: 17-27100.001-R-1
PARCEL NO.: 23-29-410-009-0000

The parties of record before the Property Tax Appeal Board are Arthur Wrobel, 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: \$7,250
IMPR.: \$28,080
TOTAL: \$35,330

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 masonry exterior construction with 2,781 square feet of living area. The dwelling is 21 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a 3-car garage. The property has a 10,000 square foot site and is located in Palos Park, Palos 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 both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted a grid analysis with four comparable sales that are located in the same neighborhood code as the subject property. The comparable sales are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,825 to 3,346 square feet of living area. The

dwelling range in age from 19 to 30 years old. Each comparable has a full unfinished basement, central air conditioning, and either a 2-car or a 2.5-car garage. Three comparables each have one fireplace. The comparables have sites ranging in size from 10,000 to 13,044 and sold from July 2015 to September 2017 for prices ranging from \$358,900 to \$437,000 or from \$119.05 to \$138.02 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant submitted a grid analysis with four equity comparables that are located within the same neighborhood code as the subject property. The equity comparables are improved with class 2-78 dwellings of frame and masonry exterior construction ranging in size from 2,709 to 3,101 square feet of living area. The dwellings range in age from 18 to 32 years old. Each comparable has a full unfinished basement, central air conditioning, one fireplace, and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$25,194 to \$31,723 or from \$9.04 to \$10.23 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$26,824 or \$9.65 per square foot of living area with a total assessment of \$34,074. The requested assessment would reflect a total market value of \$340,740 or \$122.52 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 subject's improvement assessment of \$32,510 or \$11.69 per square foot of living area and a total assessment of \$39,760. The subject's assessment reflects a market value of \$397,600 or \$142.97 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 a grid sheet with information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-78 two-story dwellings of masonry exterior construction ranging in size from 2,781 to 3,027 square feet of living area. The dwellings range in age from 13 to 28 years old. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$34,601 to \$39,712 or from \$11.91 to \$13.12 per square foot of living area. The board of review failed to provide market value evidence to address the appellant's overvaluation argument. Based on the equity 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 only market value evidence in this record was the four sales comparables submitted by the appellant. The Board finds the best evidence of market value to be the appellant's comparable sales #1, #3 and #4 which are most similar to the subject in location, age, dwelling size, foundation, and some features. The comparables sold from July 2015 to September 2017 for sale prices ranging from \$358,900 and \$428,000 or from \$119.05 to \$138.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$397,600 or \$142.97 per square foot of living area, including land, which falls above the range of the best comparable sales in this record on a per-square-foot basis. The Board gives less weight to the appellant's remaining comparable sale due to its larger dwelling size when compared to the subject. Based on this evidence, the Board finds a reduction in the subject's assessment is justified based on overvaluation.

The appellant 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 that after considering the reduction to the subject's assessment based on the market value finding, a further reduction to the assessment based on assessment inequity is not justified. Therefore, no further reduction in the subject's assessment is 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:

August 24, 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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