



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

APPELLANT: Christine May  
DOCKET NO.: 17-27207.001-R-1  
PARCEL NO.: 22-33-106-017-0000

The parties of record before the Property Tax Appeal Board are Christine May, 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:** \$1,947  
**IMPR.:** \$30,526  
**TOTAL:** \$32,473

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 townhome of masonry construction with 1,724 square feet of living area.<sup>1</sup> The dwelling is 13 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 3,387 square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The board of review reports the subject dwelling as a one-story, however, their photographic evidence depicts a multi-story dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on 19 comparable townhome sales<sup>2</sup> that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 2,012 to 3,486 square feet of land area. The comparables were class 2-95 dwellings that ranged in size from 1,724 to 2,474 square feet of living area. The dwellings ranged in age from 12 to 16 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from June 2014 to October 2017 for prices ranging from \$270,000 to \$367,000 or from \$123.28 to \$168.70 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$25,372. The requested assessment would reflect a total market value of \$253,720 or \$147.17 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 \$32,473. The subject's assessment reflects a market value of \$324,730 or \$188.36 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%.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that were located within .25 of a mile from the subject or on the same block as the subject and within the same neighborhood code as the subject property. The comparables had lots ranging in size from 3,304 to 5,302 square feet of land area and were improved with similar class 2-95 dwellings of masonry or frame and masonry construction.<sup>3</sup> The homes contained either 949 or 1,724 square feet of living area and were either 13 or 19 years old. The comparables had other features with varying degrees of similarity to the subject.

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 appellant submitted a total of 19 comparable sales for the Board's consideration. The Board finds the best evidence of market value is the appellant's comparable sales #3, #6 and #9. These sales were the most similar to the subject in location, lot size and many features. These sales

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<sup>2</sup> The appellant's Multiple Listing Service (MLS) data sheets describe two of the appellant's comparables as duplexes, however, the photographic evidence depicts similar style dwellings.

<sup>3</sup> As with the subject's description, the board of review reports two of their comparables as one-story, however, their photographic evidence depicts multi-story dwellings.

also sold proximate in time to the January 1, 2017 assessment date at issue. The best comparables sold from July 2016 to August 2017 for prices ranging from \$326,000 to \$360,000 or from \$152.76 to \$168.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$324,730 or \$188.36 per square foot of living area, including land, which falls below the total market values of the best comparable sales in this record, but above on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their larger dwelling sizes, the Board finds a reduction in the subject's assessment is not justified. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot value is well justified given its smaller size.

The Board gave less weight to the appellant's remaining comparable sales, due to their differences when compared to the subject or their sale dates occurring less proximate in time to the January 1, 2017 assessment date at issue. Finally, the Board gave less weight to the board of review's comparables due to the lack of sales information, which would make them non-responsive to the overvaluation argument brought by the appellant. 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:

December 15, 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

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