



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

APPELLANT: Susan Lizotte
DOCKET NO.: 17-27209.001-R-1
PARCEL NO.: 22-33-106-019-0000

The parties of record before the Property Tax Appeal Board are Susan Lizotte, 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: \$1,215
IMPR.: \$36,669
TOTAL: \$37,884

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 exterior construction with 2,164 square feet of living area. The dwelling is approximately 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 2,114 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.

The appellant contends overvaluation and assessment equity with respect to the improvement as the basis of the appeal. As part of the evidence, the appellant's attorney submitted with the residential appeal form, the Cook County Board of Review final decision, a supplemental brief, a sales analysis of the comparables listed in the appellant's grid analysis along with copies of the associated Multiple Service Listing (MLS) data sheets or printouts from the Cook County

Recorder of Deeds, and a separate chart of an analysis with 10 equity comparables, three of which are listed in the appellant's grid analysis.¹

In support of the overvaluation and equity arguments, the appellant submitted a grid analysis with sales and equity data on 19 comparables. In further support, the appellant submitted a chart analyzing the sales data of the 19 comparables listed in the grid analysis along with an additional chart analyzing 9 equity comparables which contains 6 additional comparables not listed in the grid analysis. The appellant's 25 comparables with sales and equity data are located within the same neighborhood code as the subject property and have sites ranging in size from 2,012 to 3,486 square feet of land area. The comparables are improved with class 2-95 dwellings of masonry exterior construction ranging in size from 1,724 to 2,474 square feet of living area. The dwellings range in age from 12 to 16 years old and have features similar to the subject property. The 19 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. The 25 equity comparables have improvement assessments ranging from \$29,510 to \$36,918 or from \$13.44 to \$17.70 per square foot of living area.²

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$31,848. The requested total assessment would reflect a total market value of \$318,480 or \$147.17 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 appellant did not request a reduction in the subject's land assessment but requested the subject's improvement assessment be reduced to \$30,633 or \$14.16 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 \$37,884. The subject's assessment reflects a market value of \$378,840 or \$175.06 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$36,669 or \$16.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted two grid analyses with a total of 7 comparables. For this analysis, the grid analysis with 4 equity and sales comparables from left to right will be referred to as comparables #1 through #4 and the grid analysis with only 3 equity comparables from left to right will be referred to as comparables #5 through #7. The 7 comparables are located within the same neighborhood code as the subject property and have sites ranging in size from 2,089 to 7,993 square feet of land area. The comparables are improved with class 2-95, one-story and two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,914 to 2,242 square feet of living area. The dwellings range in age from 12 to 19 years old and have other features similar to the subject property. The comparables #1 through #4 sold from February 2016 through August 2017

¹ The appellant's Multiple Listing Service (MLS) data sheets describe two of the appellant's comparables as duplexes; however, the comparables are located in the same townhome association (see MLS sheet) and have the same "2-95" classification code as the subject property.

² The Board calculated the improvement assessments' square foot of living area in the appellant's grid analysis to be \$13.44 for Comparable #4 and \$16.93 for Comparable #14.

for prices ranging from \$339,000 to \$385,000 or from \$171.12 to \$193.80 per square foot of living area, including land. The comparables #1 through #7 have improvement assessments ranging from \$28,968 to \$36,683 or from \$14.97 to \$16.97 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 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 19 and the board of review submitted 4 comparable sales for the Board's consideration. The Board finds the most similar evidence of market value are the appellant's comparable sales #2, #3, #6 and #9 and the board of review comparable sale #1 because they are closer in dwelling size and similar in overall property characteristics to the subject dwelling. In addition, these comparables sold more proximate in time to the January 1, 2017 assessment date at issue. These 5 comparables sold from July 2016 to September 2017 for prices ranging from \$298,000 to \$384,000 or from \$137.71 to \$177.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$378,840 or \$175.06 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. The Board gives less weight to both parties remaining comparables due to differences in their neighborhood code, lot sizes, dwelling sizes, and/or sale date occurring less proximate in time to the assessment date at issue. The Board also gives little weight to the appellant's comparables #8 and #16 which are described as a "Recent Rehab" in the MLS sheets bringing into question their comparability to the subject. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment based on overvaluation is not warranted.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Both parties submitted a total of 32 equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's grid analysis comparables #2 and #14, the equity comparables listed in the appellant's chart except for the "Recent Rehab" comparable located at 1408 Ashbury Drive, and the board of review comparables #1, #5, and #6. These equity comparables received greater weight because they are

identical to the subject in dwelling size and also similar to the subject in overall property characteristics. These 13 comparables have improvement assessments ranging from \$30,587 to \$36,683 or from \$14.13 to \$16.95 per square foot of living area. The subject's improvement assessment of \$36,669 or \$16.95 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and matches the comparable at the higher end of the range on a per-square-foot basis. The Board gives the least weight to both parties' remaining comparables due to their dissimilar neighborhood code, design, and/or dwelling sizes when compared to the subject property. Additionally, little weight was given to the appellant's rehabbed comparables #8 and #16. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment 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: July 20, 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

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