



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

APPELLANT: John Sepsey  
DOCKET NO.: 17-27215.001-R-1  
PARCEL NO.: 22-32-211-039-0000

The parties of record before the Property Tax Appeal Board are John Sepsey, 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:** \$1,861  
**IMPR.:** \$34,139  
**TOTAL:** \$36,000

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 2,134 square feet of living area. The dwelling is approximately 12 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 3,237 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, sales analysis for 19 comparables along with the comparables Multiple Listing Service (MLS) sheets or printouts from Cook County Recorder of Deeds, a chart with an analysis for 13 equity

comparables, and an unofficial copy of a document listing the properties within the Ashbury Woods Residential Townhome Association.<sup>1</sup>

In support of the overvaluation and assessment equity arguments, the appellant's evidence included information on 19 comparables within the Ashbury Woods Townhome Association that are located within the same neighborhood code as the subject property. The comparables 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 other features similar to the subject property. The comparables #8 and #16 are listed in the MLS sheets as a "Recent Rehab." These 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. These 19 comparables also have improvement assessments ranging from \$29,510 to \$36,918 or from \$13.44 to \$17.70 per square foot of living area.

In further support of the inequity argument, the appellant submitted a separate analysis of 13 comparables with limited information on the property characteristics, two of the comparables are duplicate comparables also listed within the appellant's sales grid analysis. The comparables are located within the same neighborhood code as the subject property and are improved with class 2-95 dwellings with 2,134 square feet of living area. The dwellings range in age from 12 to 16 years old. These 13 comparables have improvement assessments ranging from \$30,077 to \$32,821 or from \$14.09 to \$15.38 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$31,406. Since the appellant did not request a reduction in the subject's land assessment, this results in a reduction of the subject's improvement assessment to \$29,545 or \$13.84 per square foot of living area. The requested total assessment reflects a total market value of \$314,060 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,000. The subject's assessment reflects a market value of \$360,000 or \$147.17 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 \$34,139 or \$16.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of four comparables that are located within the same neighborhood code as the subject property. The board of review comparable #2 is the same property as the appellant's comparable #9 and the board of review comparable #4 is the same property as the appellant's comparable #18. The comparables have sites with 2,134 or 2,164 square feet of land area. The comparables

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

are improved with class 2-95, two-story dwellings of masonry exterior construction with 2,134 or 2,164 square feet of living area. The dwellings are 12 or 16 years old and have other features similar to the subject property. The comparables sold from June 2014 to July 2017 for prices ranging from \$360,000 to \$384,000 or from \$168.67 to \$177.45 per square foot of living area, including land and have improvement assessments ranging from \$36,014 to \$36,593 and either \$16.88 or \$16.91 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 on this basis.

The appellant submitted 19 and the board of review submitted 4 comparable sales for the Board's consideration. However, there are a total of 21 comparable sales for the Board's consideration since the parties have two duplicate properties. The board of review comparable #2 is the same property as the appellant's comparable #9 and the board of review comparable #4 is the same property as the appellant's comparable #18. The Board finds the best evidence of market value are the appellant's comparable sales #3 and #6 as well as the duplicate property for the appellant comparable #9 and board of review comparable #2 because they are most similar to the subject in both lot and dwelling sizes and sold more proximate in time to the January 1, 2017 assessment date at issue. These four 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 \$360,000 or \$168.70 per square foot of living area, including land, which matches the upper end of the range established by the best comparable sales in this record. The Board gives less weight to both parties' remaining comparable sales due to their dissimilar lot and/or dwelling sizes or because the comparables sold less proximate in time to the assessment date at issue. Additionally, less weight was also given by the Board to the appellant's comparables #8 and #16 that are described as a "Recent Rehab" in the MLS sheets bringing into question their comparability to the subject. Based on this market value evidence, 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. This includes the 30 equity comparables in the appellant's two analyses which has two duplicate comparables and the board of review four comparables which has two duplicate properties also submitted in the appellant's grid analysis. The Board finds the best evidence of assessment equity to be the appellant's grid analysis comparables #3 and #6 and both parties' two duplicate comparables (the appellant comparable #9 is same as board of review comparable #2 and the appellant comparable #18 is the same as the board of review comparable #4). These comparables are identical to the subject in dwelling size and are also most similar to the subject in overall property characteristics. These four comparables have improvement assessments ranging from \$30,905 to \$36,019 or from \$14.48 to \$16.88 per square foot of living area. The subject's improvement assessment of \$32,202 or \$15.09 per square foot of living area falls within the range established by the best comparables in this record. The Board gives the less weight to both parties' remaining comparables due to their dissimilar dwelling sizes when compared to the subject. Reduced weight was also given by the Board to the appellant's comparables #8 and #16 which were described in MLS sheets as a "Recent Rehab." Additionally, the Board gives limited weight to the appellant's separate analysis of the additional comparables that were not listed within the appellant's grid analysis due to the limited descriptive information presented by the appellant for these comparables. However, the Board takes note the equity comparables in the appellant's separate analysis have improvement assessments ranging from \$30,077 to \$32,821 or from \$14.09 to \$15.38 per square foot of living area which further supports the subject's assessment by the board of review.

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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