



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

APPELLANT: Richard Samuel  
DOCKET NO.: 17-27266.001-R-1  
PARCEL NO.: 22-32-211-033-0000

The parties of record before the Property Tax Appeal Board are Richard Samuel, 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:** \$1,431  
**IMPR.:** \$33,069  
**TOTAL:** \$34,500

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 townhouse of masonry exterior construction with 2,428 square feet of living area. The dwelling is 12 years old. Features of the home include a full unfinished basement, central air conditioning, and a two-car garage. The property has a 2,490 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 as the basis of the appeal. In support of this argument the appellant submitted information on 19 comparable townhome sales<sup>1</sup> which are located within the

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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.

same neighborhood code as the subject property. The comparables have lots ranging in size from 2,012 to 3,486 square feet of land area. The comparables are 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. Comparables #8 and #16 are listed in the MLS sheets as a "Recent Rehab." The comparables have other features similar to the subject property. 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 \$35,733. The requested assessment would reflect a total market value of \$357,330 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 \$38,076. The subject's assessment reflects a market value of \$380,760 or \$156.82 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 four comparables which are located within the same neighborhood code and the same block as the subject. Comparables #1 through #3 contain only equity.

The board of review comparable sale #4 has a site with 2,158 square feet of land area. This comparable is improved with a class 2-95, two-story dwelling of masonry exterior construction with 2,164 square feet of living area. The dwelling is 12 years old, has central air conditioning, and other features similar to the subject property. This comparable sold in July 2017 for \$384,000 or \$177.45 per square foot of living area, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Both parties submitted a total of 20 comparable sales for the Board's consideration. The Board finds the best evidence of market value are the appellant's comparable sales #1, #4, #5, #7, and #10 because they are most similar to the subject in lot size, dwelling size, and sold more proximate in time to the January 1, 2017 assessment date at issue. These five comparables sold from June 2016 to October 2017 for prices ranging from \$305,000 to \$365,000 or from \$123.28 to \$147.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$380,760 or \$156.82 per square foot of living area, including land, which falls above the price range of the best comparable sales in this record. After considering adjustments

to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive, and a reduction in the subject's assessment is justified.

The Board gives less weight to the board of review comparable sale #4 and the appellant's remaining comparable sales due to differences in their lot and/or dwelling sizes when compared to the subject property and/or their sale dates occurring less proximate in time to the January 1, 2017 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. Based on this evidence the Board finds a reduction in the subject's assessment is 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

AGENCY

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

APPELLANT

Richard Samuel, 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