



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

APPELLANT: Jesus Martinez
DOCKET NO.: 17-28332.001-R-1
PARCEL NO.: 16-30-327-016-0000

The parties of record before the Property Tax Appeal Board are Jesus Martinez, 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: \$7,697
IMPR.: \$8,122
TOTAL: \$15,819

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 one-story masonry dwelling with 1,531 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a full unfinished basement, central air-conditioning, and a two-car garage. The property has a 7,895 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites of either 3,750 or 6,365 square feet of land area and are improved with similar class 2-03 dwellings of masonry or frame and masonry construction. The dwellings range in size from 1,032 to 1,669 square feet of living area and range in age from 62 to

97 years old. Each comparable has a basement with three having a formal recreation room. Three comparables have central air-conditioning and each dwelling has a two-car garage. The comparables sold from August 2015 to August 2016 for prices ranging from \$120,000 to \$185,000 or from \$75.97 to \$125.97 per square foot of living area, including land. Appellant's counsel also submitted copies of the deeds associated with each sale.

In support of the equity argument, the appellant provided information on four comparable properties that were located within .26 of a mile from the subject property and in the same neighborhood code as the subject property. The comparables consist of one-story frame dwellings ranging in age from 62 to 122 years old. The dwellings range in size from 1,400 to 1,722 square feet of living area. One comparable has a concrete slab foundation, one comparable has a full unfinished basement, and two comparables each have a full basement with a formal recreation room. The comparables each have a one-car to a one and one-half car garage. The comparables have improvement assessments that range from \$8,267 to \$12,090 or from \$5.91 to \$7.21 per square foot of living area. The appellant also submitted property data sheets extracted from the Assessor's website for each equity comparable.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$15,819. The requested assessment would reflect a total market value of \$158,190 or \$103.32 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$8,122 or \$5.31 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 \$20,319. The subject's assessment reflects a market value of \$203,190 or \$132.72 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$12,622 or \$8.24 per square foot of living area.

The board of review did not submit any evidence in response to the appellant's overvaluation claim. In support of its equity argument, the board of review submitted information on four comparable properties located within the same neighborhood code as the subject and on the same block as the subject. The comparables consist of one-story masonry dwellings containing 1,531 or 1,650 square feet of living area. The dwellings were built 61 or 62 years ago. Each comparable has a full or partial basement with recreation room, three comparables have central air-conditioning, and each comparable has a two-car garage. The comparables have improvement assessments that range from \$14,483 to \$14,793 or from \$8.97 to \$9.53 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 evidence of market value in the record is the four suggested comparable sales submitted by the appellant. The Board gave reduced weight to comparables #1, #2, and #3 as they differed from the subject in lot size, dwelling size, age, and/or had older date of sale relative to the subject. The Board gave most weight to appellant's comparable sale #4 which was similar to the subject property in location, age, design, dwelling size, and most features. The comparables sold from August 2015 to August 2016 for prices ranging from \$120,000 to \$185,000 or from \$75.97 to \$125.97 per square foot of living area, including land, with comparable #4 selling in April 2016 for \$126,800 or for \$75.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$203,190 or \$132.72 per square foot of living area, including land, which is higher than the best comparable sale in the record on both an overall and a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with his request is justified based on overvaluation.

In the alternative, the taxpayer contends assessment inequity with respect to the improvement as the basis of the appeal. After granting assessment reduction to the subject property based on market value considerations, the Board finds the subject property is equitably assessed and, therefore, no further reduction in the subject's assessment is warranted based on the principle of uniformity.

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:

April 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

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