



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

APPELLANT: Ubaldo Miranda  
DOCKET NO.: 17-28337.001-R-1  
PARCEL NO.: 16-32-311-027-0000

The parties of record before the Property Tax Appeal Board are Ubaldo Miranda, 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:** \$4,180  
**IMPR.:** \$8,226  
**TOTAL:** \$12,406

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 dwelling of masonry exterior construction with 791 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a partial, unfinished basement and a 1.5-car garage. The property has a 4,288 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-02 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 four comparable sales that were located within the same neighborhood code as the subject. The comparables have lots ranging in size from 3,780 to 5,097 square feet of land area and were improved with similar class 2-02 dwellings of frame or masonry exterior construction. The comparables ranged in size from 704 to 924 square feet of living area and ranged in age from 60 to 93 years old. Each comparable has a full basement with

two each having a recreation room. Two comparables have central air conditioning, and each comparable has a 1-car, 1.5-car, or a 2-car garage. The comparables sold from December 2015 to July 2017 for prices ranging from \$74,900 to \$128,000 or from \$105.61 to \$142.54 per square foot of living area, including land. The appellant also submitted four deeds associated with the sale of each comparable property.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$9,584. The requested assessment would reflect a total market value of \$95,840 or \$121.16 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 \$12,406. The subject's assessment reflects a market value of \$124,060 or \$156.84 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 comparable sales that were located within the same neighborhood code as the subject property. The comparables have lot sizes ranging from 3,150 to 3,780 square feet of land area and are improved with similar one-story dwellings of stucco or masonry exterior construction. The comparables range in size from 849 to 900 square feet of living area and range in age from 61 to 94 years old. The comparables each have full or partial unfinished basement; one comparable has central air-conditioning; and three comparables each have a 1.5-car garage. The comparables sold from August to November 2016 for prices ranging from \$133,000 to \$152,000 or from \$152.17 to \$179.03 per square foot of living area, including land. The board of review also submitted color photographs of the subject and the comparable properties.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 parties submitted a total of eight comparable sales with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #1 based on its sale date in 2015, a date less proximate in time to the subject's January 1, 2017 assessment date at issue and therefore less likely to be reflective of the subject's market value than the remaining comparables in the record. The Board gave reduced weight to appellant's comparable #2, along with board of review comparable #2 due to their older ages when compared to the subject; board of review comparable #3 based on having central air-conditioning feature which the subject property lacks;

and board of review comparable #4 based on its lack of a garage which is a feature of the subject property.

The Board finds the best evidence of market value to be appellant's comparables #3 and #4, along with board of review comparable #1, which were most similar to the subject in terms of location, design, age, dwelling size, lot size, and most features. These three most similar comparables in the record sold between October 2016 and July 2017 for prices ranging from \$92,517 to \$150,000 or from \$105.61 to \$166.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$124,060 or \$156.84 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, 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:

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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