



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

APPELLANT: Patricia & James Morris  
DOCKET NO.: 17-30683.001-R-1  
PARCEL NO.: 09-22-402-007-0000

The parties of record before the Property Tax Appeal Board are Patricia & James Morris, 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:** \$5,320  
**IMPR.:** \$51,125  
**TOTAL:** \$56,445

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of masonry exterior construction with 2,895 square feet of living area. The dwelling is approximately nine years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a detached two-car garage. The property has a 6,650 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted information on four comparable sales, three of which were located from 1.1 to 1.2-miles from the subject; no proximity information was provided for comparable #4. The comparables each have the same neighborhood code assigned by the assessor as the subject. The comparable homes are class 2-78 dwellings of masonry or frame and masonry exterior construction that range in size from 2,152 to 3,787 square feet of living area. The dwellings range in age from 43 to 58 years old. Features of the comparables include a full or partial

basement, one of which has finished area. Three of the homes have central air conditioning; two comparables each have a fireplace; and each comparable has either a 1.5-car or a 2-car garage. The comparables have sites ranging in size from 6,600 to 9,390 square feet of land area. The comparables sold from September 2015 to March 2017 for prices ranging from \$332,500 to \$605,000 or from \$154.51 to \$189.09 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$49,133 which would reflect a market value of \$491,330 or \$169.72 per square foot of living area, including land, at the 10% Ordinance level.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$56,445 was disclosed. The subject's assessment reflects a market value of \$564,450 or \$194.97 per square foot of living area, including land, when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the subject's assessment, the board of review presented information on four comparable sales located within the same neighborhood code as assigned to the subject. Comparable #1 is in the subject's subarea and comparable #3 is within ¼-mile of the subject. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,862 to 3,092 square feet of living area. The dwellings range in age from 10 to 56 years old. Features of the comparables include a full basement, one of which has finished area, central air conditioning, one or two fireplaces and a two-car garage. The comparables have sites ranging in size from 6,914 to 7,772 square feet of land area. The comparables sold from May 2015 to June 2016 for prices ranging from \$640,000 to \$820,000 or from \$223.62 to \$268.60 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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 appellants 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1, #2 and #3 along with board of review comparable #2 as each of these dwellings were 56 or 58 years old as compared to the subject's age of 9 years.

Based on the evidence submitted by the parties in this record, the Board finds the appellants' comparable #4 and board of review comparables #1, #3 and #4 are most similar to the subject in location, size, style, exterior construction, features, age and/or land area. Due to their similarities to the subject and similarities in submissions from both parties, these four comparables received

the most weight in the Board's analysis. The comparables sold from May 2015 to November 2016 for prices ranging from \$542,000 to \$820,000 or from \$175.52 to \$268.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$564,450 or \$194.97 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and at the lower end of the range. Based on this record and after considering adjustments to the comparables for differences in features such as age, the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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: March 16, 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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