



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

APPELLANT: Darlito Ordonez
DOCKET NO.: 17-30757.001-R-1
PARCEL NO.: 09-13-202-025-0000

The parties of record before the Property Tax Appeal Board are Darlito Ordonez, 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: \$ 5,234
IMPR.: \$17,326
TOTAL: \$22,560

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 consists of a one-story dwelling of masonry exterior construction with 1,504 square feet of living area. The dwelling is 60 years old. Features of the home include a partial unfinished basement, central air conditioning and a two-car garage. The property has a 7,755 square foot site and is located in Morton Grove, Maine 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 as the basis of the appeal. In support of this argument, the appellant submitted four sales of comparable properties located in the same neighborhood code as the subject. The comparable parcels range in size from 6,900 to 8,775 square feet of land area and have been improved with class 2-03 dwellings of masonry or frame and masonry exterior construction. The homes were 60 or 62 years old and range in size from 1,120 to 1,795 square

feet of living area. Three comparables have full basements, one of which has a formal recreation room and one comparable has a crawl-space foundation. One dwelling has central air conditioning and two of the comparables have either a 1.5-car or a 2-car garage, respectively. The comparables sold from July 2015 to May 2017 for prices ranging from \$142,500 to \$290,000 or from \$127.23 to \$165.38 per square foot of living area, including land.

The appellant's address and the mailing address are the same on the Residential Appeal petition suggesting the property is owner occupied. In addition, the subject property received a homestead exemption in 2017, further indicating the property was owner occupied.¹ The record also disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 16-32372.001-R-1.

Based on the evidence, the appellant requested a reduction in the subject's assessment to \$23,112. The requested assessment would reflect a total market value of \$231,120 or \$153.67 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 \$26,666. The subject's assessment reflects a market value of \$266,660 or \$177.30 per square foot of living area, including land, when applying the assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same neighborhood code as the subject property and either in the subarea or within ¼ of a mile of the subject. The comparable parcels range in size from 7,425 to 7,517 square feet of land area and have been improved with class 2-03 dwellings of masonry or frame and masonry exterior construction. The homes were 60 to 62 years old and range in size from 1,274 to 1,696 square feet of living area. Two comparables have full or partial basements, one of which has a formal recreation room and two comparables have crawl-space foundations. Each dwelling has central air conditioning and a one-car to a two-car garage. The comparables sold from April 2015 to August 2016 for prices ranging from \$240,000 to \$318,000 or from \$186.91 to \$230.77 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

As part of its submission, the board of review indicated that 2016 was the beginning of the general assessment cycle for the subject property. Furthermore, the Board takes judicial notice that the subject property was the subject matter of an appeal before the Board the prior year in Docket No. 16-32372.001-R-1 in which a reduction was issued for the subject's assessment to \$22,560 based on the evidence submitted by the parties. The 2016 reduced assessment would reflect a total market value of \$225,600 or \$150.00 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%. Barring specific limitations, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), after reduction by the Board, the

¹ See <https://www.cookcountypropertyinfo.com/pinresults.aspx> for PIN 09-13-202-025-0000.

assessment of owner-occupied property should remain the same for the general assessment cycle, subject to equalization.

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 a reduction in the subject's assessment is warranted.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2016 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2016 and 2017 are within the same general assessment period.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes judicial notice of a decision reducing the subject's assessment for the 2016 tax year in Docket No. 16-32372.001-R-1. In addition, the Board finds that the subject property is an owner-occupied dwelling and that 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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

AGENCY

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