



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

APPELLANT: Richard Battistoni
DOCKET NO.: 17-32420.001-R-1
PARCEL NO.: 18-09-302-036-0000

The parties of record before the Property Tax Appeal Board are Richard Battistoni, the appellant, by attorney Herbert B. Rosenberg, of Schoenberg Finkel Beederman Bell Glazer, LLC in Chicago; 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: \$10,365
IMPR.: \$100,551
TOTAL: \$110,916

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 dwelling of masonry construction with 4,608 square feet of living area. The dwelling is 13 years old. Features of the home include a full finished basement, central air conditioning, three fireplaces and an attached 3-car garage. The property has a 13,375 square foot site and is located in La Grange, Lyons Township, Cook County. The property is a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance. The subject has a common address of 900 S. Spring Ave. La Grange, IL 60525.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating a property located at 11538 Ridgewood Lane in Burr Ridge, Illinois, with Parcel Number 18-30-407-022, had a market value of \$620,000 as of January 1, 2017. The appellant's appraiser utilized the sales comparison approach in valuing the

subject of the appraisal and selected six comparable properties that are located in Burr Ridge. The comparables have sites ranging in size from 14,134 to 18,544 square feet of land area that are improved with dwellings that range in size from 3,023 to 4,564 square feet of living area. The homes were built between 1983 and 1987. The comparables have other features with varying degrees of similarity to the subject of the appraisal. The comparables have sale dates ranging from January 2015 to October 2017 and sold for prices ranging from \$151.25 to \$195.17 per square foot of living area, including land. After adjusting the comparables' sale prices for dwelling size, construction quality, garage parking and basement finish, when compared to the subject of the appraisal, the appraiser estimated the comparables would have adjusted sale prices ranging from \$147.54 to \$185.41 per square foot of living area including land. Based on these adjusted sale prices, the appraiser estimated that the subject of the appraisal has a value of \$185.00 per square foot of living area or a total market value of \$620,000, rounded.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$96,000.

The appellant's submission revealed that the subject has a total assessment of \$110,916. The subject's assessment reflects a market value of \$1,109,160 or \$240.70 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 did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

The appellant submitted rebuttal acknowledging that the board of review was found to be in default and requested that the Board issue a decision without a hearing.

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 Board finds the appellant submitted an appraisal estimating a property, that was not the subject matter of this appeal, had a market value of \$620,000 as of January 1, 2017. The Board gave no weight to the value conclusion as the appraisal did not estimate a value for the subject property. The raw sales contained in the appraisal sold for prices ranging from \$151.25 to \$195.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,109,160 or \$240.70 per square foot of living area, including land, which is above the comparable sales. However, after adjusting the appraisal's comparables for differences when compared to the subject of this appeal, such as their locations, smaller sizes and older ages, the

Board finds the subject's estimated market value as reflected by its assessment is supported. Based on the evidence in this record, 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: June 8, 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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