



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

APPELLANT: Jeffrey S. White
DOCKET NO.: 17-32648.001-R-1
PARCEL NO.: 19-06-216-021-0000

The parties of record before the Property Tax Appeal Board are Jeffrey S. White, 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: \$3,080
IMPR.: \$13,097
TOTAL: \$16,177

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 multi-level dwelling of frame and masonry exterior construction with 1,327 square feet of living area. The dwelling is 40 years old. Features of the dwelling include a partial basement with formal recreation room, central air conditioning,¹ one fireplace, and a two-car garage. The property has a 4,400 square foot site and is located in Stickney, Stickney Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.²

¹ The appellant's attorney reports "1" or "2" for central air conditioning within the grid analysis. The Board has determined "1" signifies "Yes" and "2" signifies "No" for central air conditioning based upon the description of the subject property provided by the board of review.

² The Board finds the only evidence of the subject's property description was provided within the appellant's evidence.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are also located within the same block and/or street as the subject. The comparables are improved with similar class 2-34, multi-level dwellings of frame and masonry or masonry exterior construction that range in size from 1,246 to 1,539 square feet of living area. The dwellings range in age from 26 to 48 years old and each comparable has a partial basement with formal recreation room. Two comparables have central air conditioning and one fireplace, and three comparables each has a two-car garage. The comparables have improvement assessments ranging from \$11,214 to \$14,928 or from \$9.00 to \$9.87 per square foot of living area. The appellant's submission included a copy of the "Cook County Board of Review" final decision disclosing the subject has a total assessment of \$17,014. The submission by the appellant also revealed the subject has a land assessment of \$3,080 and an improvement assessment of \$13,934 or \$10.50 per square foot of living area.

Based on this evidence the appellant's requested the subject's improvement assessment be reduced to \$12,665 or \$9.54 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated July 18, 2019. The Cook County Board of Review's Motion to Vacate PTAB's Order of Default was denied by the Property Tax Appeal Board by letter dated September 11, 2019.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)). The board of review's effort to have the default vacated was denied by the Property Tax Appeal Board.

The Board further finds the only evidence of assessment equity to be the appellant's comparables. The Board gives less weight to the appellant's comparable #2 due to its dwelling's considerably newer age of 28-years old when compared to the subject's 40-year old dwelling.

The Board finds the remaining comparables are relatively similar to the subject in every aspect. Additionally, the Board gives the most weight to the appellant's comparable #1 which is the best

comparable in this record since it is the only comparable that is identical to the subject in almost every aspect, unlike the appellant's comparables #3 and #4 which lack either central air conditioning or a garage, unlike the subject. These three comparables have improvement assessments ranging from \$11,214 to \$13,097 or from \$9.00 to \$9.87 per square foot of living area. The subject's improvement assessment of \$13,934 or \$10.50 per square foot of living area falls above the range established by the three best comparables contained in this record, and also, above the \$9.87 per-square-foot assessment of the most similar comparable in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not supported.

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:

November 17, 2020



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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