



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

APPELLANT: Thomas Paine
DOCKET NO.: 17-32673.001-R-1
PARCEL NO.: 19-06-115-009-0000

The parties of record before the Property Tax Appeal Board are Thomas Paine, 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: \$5,068
IMPR.: \$13,652
TOTAL: \$18,720

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 1,376 square feet of living area. The dwelling is approximately 30 years old. Features of the home include a full basement with finished area and a two-car garage.¹ The property has a 7,240 square foot site and is located in Stickney, Stickney 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 and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the same neighborhood code as the subject

¹ The board of review reported that the subject dwelling has a full basement with finished area, which was unrefuted by the appellant.

property. The comparables have sites that range in size from 4,290 to 6,365 square feet of land area. The comparables are improved with similar class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,104 to 1,428 square feet of living area. The dwellings range in age from 66 to 94 years old. Each comparable features a full basement, with one having finished area. Two comparables have central air conditioning and three comparables each have a one-car or a two-car garage. The comparables sold from September 2015 to July 2017 for prices ranging from \$129,879 to \$140,000 or from \$98.04 to \$119.57 per square foot of living area, including land.

In support of the inequity argument, the appellant provided information on six comparable properties that were located in the same neighborhood code as the subject property and within .14 of a mile from the subject. The comparables are improved with a 1.5 – 1.9 style dwelling and five, one-story dwellings of frame or masonry exterior construction ranging in size from 1,160 to 1,602 square feet of living area. The dwellings range in age from 64 to 95 years old. Five comparables each have a full basement, with one having finished area. Three comparables have central air conditioning and five comparables each have a one and one-half-car or a two-car garage. The comparables have improvement assessments that range from \$4,282 to \$12,864 or from \$3.49 to \$8.81 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$14,763. The requested assessment would reflect a total market value of \$147,630 or \$107.29 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 request would lower the subject's improvement assessment to \$9,695 or \$7.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,720. The subject's assessment reflects a market value of \$187,200 or \$136.05 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 subject has an improvement assessment of \$13,652 or \$9.92 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales and eight equity comparables located within the same neighborhood code as the subject property and within one quarter of a mile from the subject. For ease of read, the Property Tax Appeal Board has renumbered the board of review equity comparables with parcel numbers 19-06-105-015-0000, 19-06-105-002-0000, 19-16-113-001-0000 and 19-06-105-004-0000 as comparables #5, #6, #7 and #8, respectively.

As to the board of review comparable sales, board of review comparable #4 is the same property as the appellant's comparable sale #3. The comparables have sites that range in size from 3,690 to 6,282 square feet of land area. The comparables are improved with one-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,058 to 1,253 square feet of living area. The dwellings range in age from 43 to 68 years old. Each comparable features a full basement, with two having finished area. Three comparables have central air conditioning, one comparable has a fireplace and each comparable has a one-car or a two-car

garage. The comparables sold from January 2015 to November 2016 for prices ranging from \$135,000 to \$212,000 or from \$115.88 to \$182.44 per square foot of living area, including land.

As to the board of review equity comparables, the comparables are improved with one-story dwellings of masonry exterior construction ranging in size from 1,104 to 1,296 square feet of living area. The dwellings range in age from 25 to 39 years old. Each comparable features a full basement, with one having finished area. Five comparables have central air conditioning and each comparable has a two-car garage. The comparables have improvement assessments that range from \$12,061 to \$15,590 or from \$10.47 to \$13.18 per square foot of living area. 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 seven suggested comparable sales for the Board's consideration as one comparable was common to both parties. The Board gave less weight to the appellant's comparable sales #1, #2 and #4 due to their significantly older dwellings when compared to the subject dwelling. The Board finds the remaining comparables, which includes the parties' common comparable, are relatively similar to the subject in location, dwelling size and design, though each has varying degrees of similarity in features when compared to the subject. The Board finds the subject dwelling superior in age to each of the comparables. These comparables sold from January 2015 to November 2016 for prices ranging from \$135,000 to \$212,000 or from \$115.88 to \$182.44 per square foot of living area, land included. The subject's assessment reflects a market value of \$187,200 or \$136.05 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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 based on overvaluation.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 14 equity comparable properties for the Board's consideration that were located within the subject's neighborhood code. The Board gave less weight to the appellant's comparables which differ from the subject in age and/or design. The Board finds the best

evidence of assessment equity to be the comparables submitted by the board of review. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments that range from \$12,061 to \$15,590 or from \$10.47 to \$13.18 per square foot of living area. The subject's improvement assessment of \$13,652 or \$9.92 per square foot of living area is below the best comparables in this record on a square foot basis. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment uniformity 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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