



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

APPELLANT: Chris Carollo  
DOCKET NO.: 17-32682.001-R-1  
PARCEL NO.: 18-09-219-008-0000

The parties of record before the Property Tax Appeal Board are Chris Carollo, 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:** \$3,852  
**IMPR.:** \$20,970  
**TOTAL:** \$24,822

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 1.5-story dwelling with 1,323 square feet of living area of frame and masonry exterior construction. The dwelling is approximately 73 years old. Features of the home include a full unfinished basement, two full bathrooms and a 2-car garage. The property has a 6,700 square foot site and is located in La Grange, Lyons 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 property. The comparables have sites that range in size from 3,350 to 13,400 square feet of land area. The comparables are improved with similar class 2-03 dwellings of frame, masonry or

frame and masonry exterior construction ranging in size from 1,176 to 1,663 square feet of living area. The dwellings range in age from 61 to 75 years old. Each comparable features a crawl space or concrete slab foundation, one or two full bathrooms and a 1½-car or a 2-car garage. One comparable has central air conditioning and two comparables each have a fireplace. The comparables sold from July 2015 to October 2016 for prices ranging from \$176,000 to \$215,000 or from \$129.28 to \$176.45 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 .19 of a mile from the subject. The comparables are improved with two, 1.5 – 1.9 style dwellings and four, 1-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,299 to 1,454 square feet of living area. The dwellings range in age from 49 to 75 years old. Three comparables each have a crawl space or concrete slab foundation and three comparables each have a full or partial basement, with one having finished area. Each comparable has one full bathroom, three comparables have central air conditioning and each comparable has a 1-car to a 2½-car garage. The comparables have improvement assessments that range from \$12,695 to \$19,892 or from \$9.40 to \$14.41 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$19,512. The requested assessment would reflect a total market value of \$195,120 or \$147.48 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 \$15,660 or \$11.84 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 \$24,822. The subject's assessment reflects a market value of \$248,220 or \$187.62 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 \$20,970 or \$15.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject property and within one quarter of a mile from the subject. The comparables are improved with 1.5-story dwellings of frame and masonry exterior construction ranging in size from 1,014 to 1,472 square feet of living area. The dwellings range in age from 62 to 75 years old. One comparable has a concrete slab foundation and three comparables each have a full basement, with two having finished area. Each comparable has two full bathrooms or one full bathroom and one-half bathroom, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$17,343 to \$25,953 or from \$17.10 to \$18.13 per square foot of living area.

The board of review failed to address the appellant's overvaluation argument with market value evidence.

Based on the equity 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 Board finds the only evidence of market value are the four comparable sales submitted by the appellant. The Board finds none of these comparables are truly similar to the subject as each dwelling lacks a basement unlike the subject. Nonetheless, the Board gives less weight to appellant's comparable #3 as it sold in 2015 which is somewhat dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board finds the remaining comparables have varying degrees of similarity when compared to the subject. The subject is superior to each comparable due to its full unfinished basement, number of bathrooms and larger garage. The comparables sold from March to October 2016 for prices ranging from \$176,000 to \$207,500 or from \$136.43 to \$176.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$248,220 or \$187.62 per square foot of living area, including land, which is above the best comparable sales in this record both in terms of overall value and on a square foot basis but appears to be justified given its full unfinished basement, additional full bathroom and larger garage. 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 10 equity comparable properties for the Board's consideration that were located within the subject's neighborhood code. The Board gives less weight to the appellant's comparables #1, #2, #4, #5 and #6, along with board of review comparables #2, #3 and #4 which differ from the subject in dwelling size, foundation type and/or age. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparable #1. These comparables are relatively similar to the subject in location, dwelling size, design and age. These comparables have improvement assessments of \$19,338 and \$23,846 or \$13.61 and \$18.13 per square foot of living area, respectively. The subject's improvement assessment of \$20,970 or \$15.85 per square foot of living area is bracketed by the two best comparables in the

record. 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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