



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

APPELLANT: Elizabeth & Todd Lux
DOCKET NO.: 17-32688.001-R-1
PARCEL NO.: 18-06-423-015-0000

The parties of record before the Property Tax Appeal Board are Elizabeth & Todd Lux, the appellants, 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: \$7,085
IMPR.: \$73,138
TOTAL: \$80,223

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 stucco exterior construction with 3,557 square feet of living area. The dwelling is approximately 91 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 10,900 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellants submitted evidence disclosing the subject property was purchased on June 15, 2015 for a price of \$656,000. The appellants indicated on the appeal that the seller was Right Residential Fund LLC, the parties to the transaction were not related and the property was not advertised for sale. To

document the transaction, the appellants provided a copy of the Settlement Statement reiterating the purchase price, transaction date and that commissions were paid to two entities.

In support of the inequity argument, the appellants submitted information on four comparable properties that were located within .16 of a mile from the subject and within the same neighborhood code as the subject property. Comparables #3 and #4 are the same property. The comparables are improved with two-story dwellings of frame or stucco exterior construction ranging in size from 3,048 to 3,996 square feet of living area. The comparables range in age from 124 to 145 years old. Each comparable has full unfinished basement, three comparables have central air conditioning, two comparables each have one or two fireplaces and each comparable has a two-car to a three and one-half-car garage. The comparables have improvement assessments ranging from \$56,007 to \$68,828 or from \$17.22 to \$19.25 per square foot of living area. The appellant's evidence also disclosed that comparable #1 sold in August 2016 for \$844,500 or \$19.25 per square foot of living area, land included.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$65,500. The requested assessment would reflect a total market value of \$655,000 or \$184.14 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 \$58,415 or \$16.42 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 \$80,223. The subject's assessment reflects a market value of \$802,230 or \$225.54 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The subject property has an improvement assessment of \$73,138 or \$20.56 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties located in the same neighborhood code as the subject property with one comparable located within a quarter of a mile from the subject. The comparables are improved with two-story dwellings of stucco, masonry or frame and masonry exterior construction ranging in size from 2,307 to 2,737 square feet of living area. The comparables range in age from 72 to 94 years old. Each comparable has a full unfinished basement and central air conditioning. One comparable has a fireplace and two comparables each have a two-car garage. The comparables sold in August 2014 and June 2016 for prices ranging from \$600,000 to \$855,000 or from \$260.08 to \$312.39 per square foot of living area, land included. The comparables have improvement assessments ranging from \$56,558 to \$76,718 or from \$22.27 to \$28.03 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 appellants contend in part that 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the appellants' "recent sale" argument, the Board gives little weight to the subject's sale in June 2015 for a price of \$656,000. The Board finds the record disclosed the subject property was not advertised for sale, which does not meet one of the fundamental elements to be considered an arm's-length transaction. Furthermore, the sale occurred 18 months prior to the January 1, 2017 assessment date.

The record contains four comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in dwelling size, age and/or features. Nevertheless, the board gives less weight to board of review comparable #1 as its sale occurred in 2014 which is dated, thus less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date. The Board also gives less weight to board of review comparable #2 as it lacks a garage and its dwelling is more than 1,000 square feet smaller than the subject dwelling. The Board finds the best evidence of market value to be the appellants' comparable #1 and board of review comparable #3. These comparables sold proximate in time to the assessment date at issue and are similar to the subject in location and design, though the appellants' comparable is an older dwelling and the board of review comparable is a smaller dwelling when compared to the subject. These comparables sold in August and June 2016 for prices of \$844,500 and \$737,500 or for \$236.82 and \$277.26 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$802,230 or \$225.54 per square foot of living area, including land, which is bracketed by the best comparable sales in the record on a market value basis but below the comparable sales on a square foot basis. After considering adjustments to these comparables for differences in dwelling size, age and other features when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the taxpayers contend assessment inequity as a basis of the appeal concerning the improvement assessment. 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on lack of uniformity in the improvement assessment.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds none of the comparables are truly similar to the subject due to significant differences in dwelling size, age and/or features. Nevertheless, the Board gives less weight to the appellants' comparable #5 and board of review comparable #2 which lack central air conditioning or a garage, unlike the subject. The Board

finds the remaining comparables have varying degrees of similarity in dwelling size and age when compared to the subject. These comparables have improvement assessments ranging from \$56,007 to \$76,718 or from \$17.65 to \$28.03 per square foot of living area. The subject's improvement assessment of \$73,138 or \$20.56 per square foot of living area is within the range established by the best equity comparables in this record. After considering adjustments to the comparables for differences such as age and dwelling size, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified on grounds of lack of uniformity.

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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