



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

APPELLANTS: Roger & Alison Rhoten
DOCKET NO.: 17-32690.001-R-1
PARCEL NO.: 18-05-309-037-0000

The parties of record before the Property Tax Appeal Board are Roger & Alison Rhoten, 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: \$6,955
IMPR.: \$102,713
TOTAL: \$109,668

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 frame and masonry exterior construction with 3,949 square feet of living area. The dwelling is approximately 12 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car garage. The property has a 10,700 square foot site and is located in Western Springs, Lyon Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on eight equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,942 to 4,711 square feet of living area. The dwellings range

in age from 1 to 16 years old. The comparables have partial or full basements, five of which have finished area. Each comparable has central air conditioning. Seven comparables each have one or two fireplaces. Seven comparables have a two-car to a three-car garage. The comparables have improvement assessments ranging from \$59,934 to \$118,811 or from \$14.30 to \$25.40 per square foot of living area. Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$83,636 or \$21.18 per square foot of living area.

The appellants' submission included a copy of the "Cook County Board of Review" final decision dated January 19, 2018 disclosing the subject has a total assessment of \$109,668. The submission by the appellants also depicted that the subject has a land assessment of \$69,555 and an improvement assessment of \$102,713 or \$26.01 per square foot of living area.

The board of review did not submit its "Board of Review Note 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 August 15, 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' 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.

The Board finds the only evidence in this record of assessment equity was submitted by the appellants. The Board finds that none of the comparables are particularly similar to the subject but for location and story height. Comparables #6, #7, and #8 are dissimilar in age being one year old each as compared to the 12-year-old subject and have been given reduced weight by the Board. The remaining five comparables present four comparables that have larger dwelling sizes than the subject and would require adjustments for this difference. Three of these comparables have finished basement area superior to the subject requiring adjustments for this difference. These five comparables have improvement assessments ranging from \$24.15 to \$25.40. The subject's improvement assessment of \$26.01 falls above the range established by the best comparables in this record and appears to be justified given its smaller dwelling size and three-car garage. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of the property decreases, the per unit value increases. Based on a complete analysis of the equity data in this

record and after considering adjustments to the comparables for differences to the subject, 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 based on inequity is not warranted.

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

AGENCY

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