



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

APPELLANT: Carol Resing  
DOCKET NO.: 17-33503.001-R-1 through 17-33503.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Carol Resing, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
17-33503.001-R-1	12-21-315-026-0000	1,705	9,382	\$11,087
17-33503.002-R-1	12-21-315-027-0000	1,705	6,255	\$7,960

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 two parcels that are improved with a 1.5-story dwelling of masonry exterior construction with 1,302 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a full unfinished basement, central air conditioning, and a 2-car garage. The two parcels have a combined 6,200 square foot site which are located in Franklin Park, Leyden Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The attorney for appellant submitted its "Residential Appeal" with its "Comparable Sales/Assessment Grid Analysis," "Addendum to Petition" showing a separate listing of each individual parcel's land and improvement assessments, a supplemental brief and an analysis from the appellant's attorney, a printout from the Cook County Assessor's website of the

property characteristics for the subject property and each comparable, and a copy of the Cook County Board of Review final decision with the 2017 assessment valuations for both parcels.

The "Board of Review - Notes on Appeal" included the subject's property assessments for Parcel #1, identified as PIN 12-21-315-026-0000, and no assessments for Parcel #2, identified as PIN 12-21-315-027-0000. However, the appellant correctly submitted the combined assessments within the Property Tax Appeal Board "Addendum to Petition" disclosing the individual assessments of \$1,705 (land) and \$9,382 (improvement) for Parcel #1 and \$1,705 (land) and \$6,255 (improvement) for Parcel #2. The subject has a combined total assessment for the land of \$3,410 and for the improvement of \$15,637 or \$12.01 per square foot of living area. The combined total land and improvement assessments is \$11,087 for Parcel #1 and \$7,960 Parcel #2, which corresponds with the assessments reported in the Cook County Board of Review final decision.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The subject's land assessments for both parcels were not contested. In support of this improvement inequity argument, the appellant submitted information on four equity comparable properties. The comparables are improved with class 2-03 dwellings of frame and masonry exterior construction ranging in size from 1,279 to 1,486 square feet of living area. The dwellings are 64 or 65 years old. Each comparable has a concrete slab foundation or a crawl space foundation and a 2-car garage. Based upon the response in the appellant's grid analysis, the Board is unable to determine if the comparables have air conditioning. The comparables have improvement assessments ranging from \$13,417 to \$16,444 or from \$10.48 to \$11.07 per square foot of living area. Based on this evidence, the appellant requested within the "Addendum to Petition," the subject's improvement assessments be reduced to \$8,336 for Parcel #1 and \$5,507 for Parcel #2 with a total combined reduction in the subject's improvement assessments for both parcels of \$13,843 or \$10.63 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on four equity comparable properties. However, there are only three comparables because the board of review comparable #1 is the second PIN associated with the subject property. Comparables #2 through #4 are located within the same neighborhood code as the subject property. These three comparables are improved with class 2-02 and 2-03 dwellings of masonry exterior construction ranging in size from 997 to 1,230 square feet of living area. The dwellings are 70 or 71 years. Two comparables each have central air conditioning. Each comparable has a full basement with one having finished area and a 1.5-car or a 2-car garage. The comparables #2 through #4 have improvement assessments ranging from \$16,172 to \$17,950 or from \$13.99 to \$16.22 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which lack a basement when compared to the subject's full unfinished basement. The Board also gives less weight to the board of review comparable #2 due to its different classification code and considerably smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #3 and #4. These two comparables are most similar to the subject in location, design, exterior construction, dwelling size, foundation, and other features. These two comparables have improvement assessments of \$16,528 and \$17,950 or \$13.99 and \$14.59 per square foot of living area, respectively. The subject's combined total improvement assessment of \$15,637 or \$12.01 per square foot of living area falls below the two most similar comparables contained in this 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 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:

December 15, 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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