



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

APPELLANT: Richard Martello  
DOCKET NO.: 17-36547.001-R-1  
PARCEL NO.: 27-32-309-024-0000

The parties of record before the Property Tax Appeal Board are Richard Martello, the appellant; 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:** \$4,091  
**IMPR.:** \$47,104  
**TOTAL:** \$51,195

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 2016 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 13-year old, two-story, frame and masonry, single-family dwelling. Features of the home include: a full basement, air conditioning, and one fireplace. The property has a 7,793 square foot site and is located in Orland Township, Cook County. The subject is classified as a class 2-08, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's petition contends overvaluation and contention of law as the bases of the appeal.

Procedurally at hearing, the Board indicated that the initial paperwork from the appellant received in April, 2018 comprised a two-page cover letter discussing: the different assessments attributed to the subject for tax year 2014 and tax year 2017; the different triennial reassessment

periods that each of those years represents; the errors of the county assessor's and board of review's appeal procedures; as well as various attachments. The Board also noted that the subject's initial appeal paperwork was returned to the appellant as incomplete, while providing an opportunity to remedy the appeal. Thereafter, the appellant submitted additional documentation. Lastly, the Board noted that the appellant had used an incorrect assessment for the subject property in contrast to the board of review's decision, which was submitted by the appellant, reflecting a correct total assessment of \$51,195 for the 2017 tax year.

In support of the overvaluation argument, the appellant initially submitted multiple pages of documentation. A cover letter was submitted stating: that "Cook County erroneously used their invalidated valuations of \$43,787 to assess valuation, while the Board for tax year 2014 found the subject property has a market value of \$350,000; that "from this erroneous number, they increased the taxes a substantial 25% to \$547,310 or a punitive 56.4% increase from the Board's \$350,000 proper valuation"; that "the assessor and board of review ignore the Board's rulings"; that "constant and sustained property tax increases far outstrip the market"; that the "county refuses to fix erroneous property information"; that the "county provided less than one-day notice to file a re-appeal due to its mailings to incorrect addresses"; and that "a valuation Per Sq. Ft. that is beyond even Cook Counties own comparables" was given to the subject. In addition, the appellant's letter appears to paraphrase a Chicago Tribune article from December 10, 2017 regarding Cook County's producing inaccurate residential assessments and that commercial and industrial properties as a group were not assessed properly. Lastly, the letter stated that the subject property only contains a two-car garage and not a three-car garage as erroneously indicated by the county.

In support of the above assertions, the appellant submitted a copy of the Board's 2014 decision for the subject property; a copy of the subject's certificate of error statement from the county assessor that was sent to an incorrect address; and 2016 board of review certified data on four properties. No sales data was submitted by the appellant for this 2017 tax year appeal. This evidence submission also stated that the subject's improvement contained 3,765 square feet of living area without any further documentation.

Upon review of this submission, the Board sent the appellant notice of an incomplete appeal due to the fact that the appellant had checked on the appeal that the issues raised were sales comparison and contention of law; however, there were no sales comparables submitted; thereby, giving the appellant the opportunity to amend the initial appeal or attach sales comparable evidence.

Therefore, in October, 2018, the Board received a new appeal form with a grid analysis of four properties with 2018 tax year assessment data as well as 10 printouts from the county assessor's website for the properties other than the above four properties. These printouts also indicate 2017 board of review certified assessment data. These 10 properties are improved with a two-story, masonry or frame and masonry, single-family dwelling. The improvements ranged: in age from 13 to 25 years; in size from 3,503 to 3,733 square feet of living area; and in improvement assessment from \$7.84 to \$9.81 per square foot of living area using the board of review 2017 certified data on the submitted printouts. Amenities included: a partial or full basement, air conditioning, one fireplace and either a two and one-half car or a three-car garage. No sales data was submitted.

At hearing, the appellant moved to strike the initial grid analysis consisting of four properties that contained 2016 tax year data. Without objection from the board of review's representative, the Board granted this motion.

Thereafter, the appellant testified that he believes that the 56.4% increase from the Board's 2014 decision in another triennial assessment period was punitive and that the Board decision in that prior triennial was never included on the Cook County website. The appellant argued that he has the same property as his neighbor (comparable #9) and that in 2017 and 2018 that property was assessed at \$33,000 with an additional bath, bedroom and garage area. He testified that this property is a "stone's throw in front of the subject property" and that it has a three-car garage, while the subject only has a two-car garage.

The appellant also testified that he "uses the total assessment factor" in his calculations and that he uses building value, but at hearing, he was quoting improvement assessment data. He stated that the Board understood in prior rulings that the subject was overvalued. In addition, he indicated that the board of review's and assessor's appeal processes made it difficult for him to file appeals due to mailings to other addresses. He stated his belief that these actions were purposeful. At hearing, the Board indicated that the Board has no jurisdiction over the appeal procedures used by the county assessor and the board of review.

Then, the appellant began reading from his cover letter specifically regarding a Chicago Tribune article. The board of review's representative objected to further testimony summarizing an article that was not in evidence as well as on the basis of relevancy. After considering the parties' positions, the Board sustained that board of review's objection while indicating that the letter was timely submitted into the evidence submissions.

Moreover, the appellant testified that "two prior rulings by the Board were spot on, while the board of review sends these things out without thinking". Based upon this evidence, the appellant requested a reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,195. The subject's assessment reflects a market value of \$511,950 or \$129.11 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's improvement assessment is \$11.88 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. They are improved with a 13-year old, two-story, single-family dwelling of frame and masonry exterior construction, located either on the subject's block or within a two-block radius of the subject. The improvements ranged in size from 3,960 to 3,965 square feet of living area and in improvement assessment from \$11.94 to \$12.17 per square foot of living area. Amenities included: a full basement, air conditioning, one fireplace and garage area ranging from a two-car to three-car garage. This data was supported by photographs of the subject as well as the three comparables.

At hearing, the board of review's representative testified that: the appellant's petition indicated the issue raised was sales comparison, but that the appellant did not submit any sales data only equity data; that the appellant's sales/equity grid sheet containing only two properties on the subject's same taxing block; and that the appellant's petition also indicated a second issue of contention of law, but that the appellant did not submit a brief in support thereof. He then stated that the board of review would rest on its written evidence submission.

The appellant did not submit written rebuttal evidence.

At hearing, the appellant testified that there were two prior Board rulings. At this point, the board of review's representative objected to further testimony on prior rulings, as they were not only outside of the 2017 tax year, but also occurred in other triennial assessment periods; and therefore, had no bearing on the 2017 tax year appeal. The Board sustained the board of review's objection indicating that the Board would determine the appropriate weight to accord the subject's 2014 decision issued by the Board.

The Board next explained in detail the evidentiary period to the appellant and the board of review.

The appellant continued his verbal rebuttal stating that his comparable #1 was 10 to 15 houses away, perhaps a block and that comparable #9 was a stone's throw away.

The board of review objected to the appellant's mischaracterization while stating that the parcel index number (PIN) for comparable #1 reflects a totally different tax block. He then testified in detail regarding a PIN description and meaning. The Board overruled the objection and indicated that the Board would determine what weight to accord any evidence in the record.

The appellant then stated that he goes by address of the buildings. He testified that: as to comparable #2 that there was a full recreation room in the basement; as to comparable #3 there was similar square footage and had a three-car garage as opposed to the subject's two-car garage; and as to comparable #4, there was a similar size, neighborhood and garage. Overall, the appellant stated that the comparables are brick, but that the subject is partial brick.

In rebuttal, the board of review's representative testified in detail regarding appropriate assessing methodology, while noting that the appellant employed a different methodology in an equity argument using a total assessment rather than an improvement assessment to determine an improvement assessment per square foot of living area.

Lastly, the appellant referred to his 'average' statistics on his comparables.

### **Conclusion of Law**

First, as to the assertion of incorrect subject data, the Board finds that the evidence, specifically the un rebutted photographs submitted by the parties, indicates that the subject consists of masonry exterior construction and a two-car garage. In addition, the appellant's assertion of 3,765 square feet of living area for the improvement without having submitted any further

support documentation is unpersuasive. The Board finds that the subject's improvement contains 3,965 as reflected on the board of review's evidence.

Second, 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 that parties failed to submit any comparable sales for comparison in this appeal as reflected in the appellant's designated choice of issues to be raised in this 2017 tax appeal. Based on this absence of this evidence, the Board finds a reduction in the subject's assessment *is not* justified under this issue.

Third, the appellant's petition raised a contention of law argument. The Board attached an incomplete form and returned the initial appeal documentation to the appellant's attention. Part of the form was the explanation of what type of evidence could be submitted for each issue under appeal including for a contention of law. It stated that a contention of law needs support by a legal brief containing the points and authorities supporting the legal document. The appellant failed to raise and/or support any contention of law in this record.

Lastly, *assuming arguendo*, that the appellant had contended an assessment inequity argument as the basis of this 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 Board finds the best evidence of assessment equity to be *the board of review's comparables #1 through #3*, which are all located in close proximity to the subject with the same improvement age and size. These comparables had improvement assessments that ranged from \$11.94 to \$12.17 per square foot of living area. The subject's improvement assessment of \$11.88 per square foot of living area falls below the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in improvement age and/or improvement size. 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



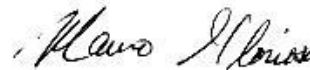
Member

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: June 16, 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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