



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

APPELLANT: Andrew & Katherine Brennan
DOCKET NO.: 17-39068.001-R-1
PARCEL NO.: 27-30-203-003-0000

The parties of record before the Property Tax Appeal Board are Andrew and Katherine Brennan, 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: \$6,318
IMPR.: \$33,320
TOTAL: \$39,638

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 construction with 2,756 square feet of living area. The dwelling is approximately 18 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property has a 10,530 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 two or more story residence under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales described as class 2-78 properties of frame and masonry construction ranging in size from 2,740 to 3,573 square feet of living area. The dwellings are either 19 or 21 years old. Three comparables have a full unfinished basement. Each property has central air conditioning, one fireplace and a three-car attached garage. The

comparables have the same assessment neighborhood code as the subject property with sites ranging in size from 9,351 to 11,481 square feet of land area. These properties sold from August 2016 to September 2017 for prices ranging from \$340,000 to \$470,000 or from \$99.13 to \$139.58 per square foot of living area inclusive of the land. The appellants requested the subject's assessment be reduced to \$34,613.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,638. The subject's assessment reflects a market value of \$396,380 or \$143.82 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-78 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of frame and masonry construction ranging in size from 2,546 to 2,876 square feet of living area. The dwellings range in age from 18 to 22 years old. Each property has the same classification code and neighborhood code as the subject property. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and a two-car or a three-car garage. Their sites range in size from 8,070 to 13,480 square feet of land area. The sales occurred from July 2016 to November 2017 for prices ranging from \$400,000 to \$465,000 or from \$157.11 to \$161.88 per square foot of living area, including land.

Conclusion of Law

The appellants contend 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.

The Board finds the best evidence of market value to be the comparables submitted by the board of review as these properties are improved with dwellings most similar to the subject in size and features. These comparables sold for prices ranging from \$400,000 to \$465,000 or from \$157.11 to \$161.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$396,380 or \$143.82 per square foot of living area, including land, which is below the range established by the best comparable sales in this record demonstrating the property is not overvalued. Less weight is given the appellants' evidence as comparable #1, #2 and #4 differed from the subject dwelling in size and comparable #3 has a slab foundation unlike the subject's full basement. Based on this evidence the Board finds 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: 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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