



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

APPELLANT: Penny Sierros
DOCKET NO.: 17-39078.001-R-1
PARCEL NO.: 27-29-424-009-0000

The parties of record before the Property Tax Appeal Board are Penny Sierros, 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:

LAND: \$8,012
IMPR.: \$47,016
TOTAL: \$55,028

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 is improved with a two-story dwelling of masonry construction containing 3,710 square feet of living area. The dwelling is approximately 7 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 13,354 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales classified as class 2-78 properties improved with dwellings of masonry or frame and masonry construction ranging in size from 2,998 to 3,544 square feet of living area. Each dwelling is 16 years old. Each property has a full unfinished

basement, central air conditioning, one fireplace, and three-car attached garage. The comparables have sites ranging in size from 10,000 to 13,016 square feet of land area. Each property has the same assessment neighborhood code as the subject property. The sales occurred from June 2015 to April 2017 for prices ranging from \$415,000 to \$490,000 or from \$134.91 to \$138.43 per square foot of living area, including land. These properties have improvement assessments ranging from \$11.51 to \$14.37 per square foot of living area.

With respect to the assessment equity argument, the appellant submitted information on nine equity comparables improved with two-story class 2-78 dwellings of masonry or frame and masonry construction ranging in size from 3,215 to 3,732 square feet of living area. The dwellings range in age from 7 to 22 years old. Each property has a full unfinished basement, central air conditioning, one fireplace, and a three-car attached garage. Each property has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$32,818 to \$41,856 or from \$9.61 to \$11.55 per square foot of living area.

The appellant requested the subject's total assessment be reduced to \$48,032 and the improvement assessment be reduced to \$40,030.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,028. The subject's assessment reflects a market value of \$550,280 or \$148.32 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%. The subject has an improvement assessment of \$47,016 or \$12.67 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story class 2-78 dwellings of masonry or frame and masonry construction ranging in size from 3,187 to 3,710 square feet of living area. The homes range in age from 7 to 19 years old. Each property has a full unfinished basement, central air conditioning, one fireplace and a three-car garage. These properties have sites ranging in size from 12,420 to 16,599 square feet of land area. The comparables have the same assessment neighborhood code as the subject property. The sales occurred from April 2015 to July 2017 for prices ranging from \$550,000 to \$590,000 or from \$148.25 to \$183.56 per square foot of living area, including land. These same properties have improvement assessments ranging from \$48,149 to \$52,355 or from \$13.01 to \$15.74 per square foot of living area.

Conclusion of Law

The appellant contends in part 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 parties submitted information on eight comparable sales improved with dwellings relatively similar to the subject dwelling in style, age, and features to support their respective positions. However, the Board gives less weight to appellant's comparables #2 and #4 as well as board of review comparable #2 due to differences from the subject dwelling in size, each being significantly smaller. The Board also gives less weight to appellant's comparable sale #3 and board of review comparable #1 due to the sales occurring in 2015, not as proximate in time as the remaining sales. The Board gives most weight to appellant's comparable sale #1 and board of review comparable sales #3 and #4. These three remaining comparables range in size from 3,544 to 3,710 square feet of living area and sold for prices ranging from \$490,000 to \$585,000 or from \$138.26 to \$162.50 per square foot of living area, including land. The subject's assessment reflecting a market value of \$550,280 or \$148.32 per square foot of living area, inclusive of the land, is within the range of the best comparable sales in the record and well supported. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

Alternatively, the appellant 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted information on thirteen equity comparables improved with dwellings similar to the subject dwelling in style and features. The Board gives less weight to appellant's equity comparables #1 through #4 and #6 through #9 due to their older ages relative to the subject dwelling. The Board also gives less weight to board of review comparable #2 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #3 due to its older age in relation to the subject dwelling. The remaining three remaining equity comparables, appellant's comparable #5 and board of review comparables #1 and #4, have improvement assessments ranging from \$11.18 to \$14.11 per square foot of living area. Additionally, the Board finds appellant's comparable sales #1 and #3 are similar to the subject in most respects and have improvement assessments of \$12.93 and \$11.84 per square foot of living area, respectively. Of these five properties, three are 16 years old whereas the subject dwelling is 7 years old, suggesting upward adjustments would be needed to make these comparables more equivalent to the subject dwelling. Nevertheless, the subject property has an improvement assessment of \$11.88 per square foot of living area, which is within the range of the best comparables in the record. Based on this evidence the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitable assessed and a reduction in the subject's improvement 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:

April 20, 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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