



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

APPELLANT: Rosaura Santiago
DOCKET NO.: 17-39090.001-R-1
PARCEL NO.: 15-02-108-019-0000

The parties of record before the Property Tax Appeal Board are Rosaura Santiago, 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: \$3,587
IMPR.: \$16,878
TOTAL: \$20,465

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 frame and masonry construction containing 1,918 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a partial basement with a recreation room, central air conditioning, and a two-car attached garage. The property has a 6,523 square foot site and is located in Melrose Park, Proviso Township, Cook County. The subject is classified as a class 2-07 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 disclosed the subject property was purchased in January 2014 for a price of \$180,500. The appellant identified the seller as Federal National Mortgage and disclosed the parties to the transaction were not related. The appellant also indicated the subject property was sold through

a Realtor and had been advertised in the Multiple Listing Service (MLS) for 93 days. To document the transaction the appellant submitted a copy of the MLS listing sheet, which identified the property as a foreclosure and REO/Lender Owned, a copy of the settlement statement, and a copy of the special warranty deed.

With respect to the assessment equity argument, the appellant submitted information on four equity comparables improved with two-story class 2-07 dwellings of frame and masonry construction with either 1,827 or 1,918 square feet of living area. Each dwelling is 60 years old. Each property has a partial basement with three having recreation rooms, three comparables have central air conditioning and each property has a one-car or a two-car attached garage. Each property has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$11,955 to \$14,782 or from \$6.54 to \$8.09 per square foot of living area.

The appellant requested the subject's total assessment be reduced to \$18,500 and the improvement assessment be reduced to \$14,913.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,465. The subject's assessment reflects a market value of \$204,650 or \$106.70 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-07 property of 10%. The subject has an improvement assessment of \$16,878 or \$8.80 per square foot of living area.

With respect to the overvaluation argument, the board of review submitted information on four comparable sales improved with two-story class 2-07 dwellings of frame and masonry construction ranging in size from 1,827 to 1,981 square feet of living area. The homes are either 60 or 61 years old. Each property has a partial basement with three having recreation rooms, two comparables have central air conditioning, and each comparable has either a one-car or a two-car garage. These properties have sites ranging in size from 6,500 to 9,277 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 \$220,000 to \$250,000 or from \$114.84 to \$130.34 per square foot of living area, including land. These same properties have improvement assessments ranging from \$15,530 to \$20,220 or from \$8.50 to \$10.54 per square foot of living area.

With respect to the assessment equity argument, the board of review submitted information on four equity comparables improved with two-story class 2-07 dwellings of frame and masonry construction each with 1,918 square feet of living area. The homes were either 60 or 61 years old. Each property has a partial basement with a recreation room, three comparables have central air conditioning, and each comparable has a two-car garage. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$18,802 to \$20,220 or \$9.80 and \$10.54 per square foot of living area. Equity comparable #4 was also used as board of review comparable sale #1.

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 Board finds the best evidence of market value to be the comparable sales provided by the board of review. These properties are relatively similar to the subject property in location, style, size, age, and features. These properties sold for prices ranging from \$220,000 to \$250,000 or from \$114.84 to \$130.34 per square foot of living area, including land. Comparables #1 through #3 sold from October 2015 to July 2017, most proximate in time to the assessment date, for prices ranging from \$225,000 to \$250,000. The subject's assessment reflects a market value of \$204,650 or \$106.70 per square foot of living area, inclusive of the land, which is below the best evidence of market value in the record. Less weight is given the sale of the subject property due to the fact the transaction occurred approximately three years prior to the assessment date and the more recent sales provided by the board of review demonstrate the subject's purchase price is not reflective of fair cash value as of January 1, 2017. 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 record contains assessment information on eleven comparables improved with dwellings similar to the subject dwelling in style and age. The Board gives most weight to appellant's comparables #2 and #3 as well as board of review comparable equity comparables #1, #2 and #3 as each property is improved with a dwelling the same size as the subject dwelling and with the same features as the subject dwelling. These five comparables have improvement assessments ranging from \$6.88 to \$9.80 per square foot of living area. The subject property has an improvement assessment of \$8.80 per square foot of living area, which is within the range established by the best comparables. Although the remaining comparables are similar to the subject, the Board gave them less weight due to differences from the subject in size and/or features. 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

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