



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

APPELLANT: Patricia Clarke
DOCKET NO.: 17-39127.001-R-1
PARCEL NO.: 27-34-108-002-0000

The parties of record before the Property Tax Appeal Board are Patricia Clarke, 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: \$ 4,560
IMPR.: \$20,990
TOTAL: \$25,550

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 a split-level dwelling of frame and masonry exterior construction with 1,739 square feet of living area. The dwelling is approximately 30 years old. Features include a partial basement with a formal recreation room, central air conditioning, a fireplace and an attached two-car garage. The property has a 9,600 square foot site and is located in Tinley Park, Orland Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal.

In support of the arguments, the appellant submitted information on four comparables that were located within the same neighborhood code as the subject. The comparables have lots ranging in

size from 8,750 to 10,800 square feet of land area and were improved with similar class 2-34 dwellings of frame and masonry exterior construction. The comparables ranged in size from 1,963 to 2,180 square feet of living area and range in age from 28 to 32 years old. Each comparable has a partial basement with a formal recreation room, central air conditioning, a fireplace and a two-car garage. The comparables sold from June 2015 to June 2017 for prices ranging from \$270,000 to \$275,000 or from \$123.85 to \$140.04 per square foot of living area, including land. The comparables have improvement assessments ranging from \$22,357 to \$23,946 or from \$10.26 to \$12.20 per square foot of living area.

In addition, the appellant submitted a second grid analysis of four equity comparables where the client and the "subject" were different than on appeal in this matter. The comparables were also each located in a different neighborhood code than the subject. Given the lack of similarities in location, design and/or size, the Board will not analyze the appellant's second grid analysis submitted in this proceeding.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$22,712 which would reflect a total market value of \$227,120 or \$130.60 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The requested reduced improvement assessment of \$18,152 would reflect an assessment of \$10.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" identifying the "subject" as parcel number 27-34-108-022-0000.

The appellant's evidence included a copy of the Final Decision issued by the board of review. The appellant reported the total assessment for the subject of \$25,550. The subject's assessment reflects a market value of \$255,500 or \$146.92 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 property has an improvement assessment of \$20,990 or \$12.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that were located within the same neighborhood code as the subject. The comparables had lots ranging in size from 8,746 to 12,797 square feet of land area and were improved with dissimilar class 2-78 two-story dwellings of frame and masonry exterior construction. The comparables ranged in size from 2,030 to 2,117 square feet of living area and range in age from 21 to 32 years old. Each comparable has a full or partial basement, one of which has a formal recreation room. Each dwelling has central air conditioning. Three comparables each have a fireplace and each property has a two-car garage. The comparables sold from October 2015 to June 2017 for prices ranging from \$290,000 to \$312,500 or from \$141.71 to \$153.64 per square foot of living area, including land. The comparables have improvement assessments ranging from \$23,647 to \$29,273 or from \$11.17 to \$14.41 per square foot of living area.

Based on this evidence, the board of review requested confirmation of subject's assessment.

Conclusion of Law

The appellant contends, in part, that 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 a total of eight sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 along with board of review comparables #1 with sales dates in 2015, which are more remote in time to the valuation date at issue and not as recent as more similar comparable sales in the record. The Board gave reduced weight to the board of review comparables which were two-story dwellings, dissimilar to the subject split-level dwelling, despite being located in the same neighborhood code as the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #2 and #3. These properties sold in August 2016 and June 2017 for prices of \$270,000 and \$275,000 or for \$123.85 and \$133.75 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$255,500 or \$146.92 per square foot of living area, including land, which is below the best comparables in terms of overall value and above the best comparables on a per-square-foot basis. However, given that the subject is slightly newer and smaller than the best comparables, when giving due consideration to these differences in age and the principle of the economies of scale, the subject's estimated market value appears to be supported. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified due to alleged overvaluation.

Additionally, the taxpayer contends assessment inequity with regard to the improvement as another 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.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the board of review comparables due to differences in design and age as compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables. The comparables are each relatively similar to the subject in location, design, age, foundation and most features. The comparables had improvement assessments that ranged from \$22,357 to

\$23,946 or from \$10.26 to \$12.20 per square foot of living area. The subject's improvement assessment of \$20,990 or \$12.07 per square foot of living area falls below the range in terms of overall improvement assessment and within the range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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 based upon a lack of assessment uniformity.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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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