



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

APPELLANT: Kathy Patel
DOCKET NO.: 17-42104.001-R-1
PARCEL NO.: 29-11-211-005-0000

The parties of record before the Property Tax Appeal Board are Kathy Patel, 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 **A Reduction** 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: \$1,722
IMPR.: \$3,278
TOTAL: \$5,000

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 one-story dwelling of masonry exterior construction with 1,017 square feet of living area. The dwelling is approximately 60 years old and has a concrete slab foundation. The property has a 4,920 square foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same neighborhood code as the subject property. The comparables have sites with either 4,920 or 5,980 square feet of land area and are improved with class 2-03 dwellings of frame, masonry or frame and masonry exterior construction. The comparables are 59 or 60 years old. Each comparable has a concrete slab foundation, a 1-car or a 2-car garage and one comparable has central air conditioning. The

comparables sold from January 2015 to March 2017 for prices ranging from \$26,000 to \$50,000 or from \$23.05 to \$49.16 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$3,827.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,668. The subject's assessment reflects a market value of \$56,680 or \$55.73 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.25 of a mile from the subject property and in the same neighborhood code as the subject. The comparables each have 4,920 square foot sites that are improved with one-story, class 2-03 dwellings of masonry exterior construction that range in size from 1,017 to 1,084 square feet of living area. The homes are 59 or 60 years old. Three comparables have a concrete slab foundation and one comparable has a basement with finished area. Each comparable has a 2-car or a 2.5-car garage and one comparable has central air conditioning. The comparables sold from March to September 2016 for prices ranging from \$74,100 to \$139,000 or from \$72.86 to \$128.23 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #3 which sold in 2015 and is dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date and comparable #4 which has a sale price per square foot which appears to be an outlier relative to other comparables in the record. The Board also gave reduced weight to board of review's comparable #1 which has a finished basement and central air conditioning compared to the subject's slab foundation and lack of central air conditioning.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in terms of location, age, dwelling size, design and foundation but are superior to the subject in their 2-car garages compared to the subject's lack of a garage. These comparables sold from March 2016 to March 2017 for prices ranging from \$42,333 to \$86,000 or from \$41.63 to \$83.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$56,680 or \$55.73 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is 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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