



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

APPELLANT: Dillon Bell  
DOCKET NO.: 17-42111.001-R-1  
PARCEL NO.: 30-07-431-005-0000

The parties of record before the Property Tax Appeal Board are Dillon Bell, 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:** \$1,625  
**IMPR.:** \$4,212  
**TOTAL:** \$5,837

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 frame exterior construction with 912 square feet of living area. The dwelling is approximately 68 years old. Features of the home include an unfinished basement, central air conditioning and a 2.5-car garage. The property has a 5,000 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-02 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 5,000 or 6,125 square feet of land area and are improved with class 2-02 dwellings of frame exterior construction that range in size from 832 to 970 square feet of living area. The homes range in age from 64 to 75 years old. Each

comparable has an unfinished basement and a 1.5-car or a 2-car garage. Two comparables each have central air conditioning. The comparables sold from April 2015 to June 2017 for prices ranging from \$25,000 to \$45,000 or from \$26.44 to \$54.09 per square foot of living area, land included.

The appellant's "Comparable Sales Analysis" table included a March 2016 sale of the subject property totaling \$40,000 or \$43.86 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$3,192.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,837. The subject's assessment reflects a market value of \$58,370 or \$64.00 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 in the same neighborhood code as the subject property. The comparables have sites that range in size from 4,687 to 6,449 square feet of land area and are improved with one-story, class 2-02 dwellings of frame or masonry exterior construction that range in size from 792 to 936 square feet of living area. The homes range in age from 64 to 91 years old. Each comparable has a basement, one with finished area and a 1-car to a 2.5-car garage. Two comparables each have central air conditioning and one comparable has a fireplace. The comparables sold from August 2014 to August 2017 for prices ranging from \$60,000 to \$112,500 or from \$75.38 to \$132.04 per square foot of living area, land included.

The board of review's grid analysis included an August 2016 sale of the subject property totaling \$140,000 or \$153.51 per square foot of living area. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and board of review comparables #2 and #4 due to sales in 2014 and 2015 which are dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date or an older age when compared to the subject.

The Board finds the best evidence of market value to be the remaining five comparables which are similar to the subject in location, age, design, dwelling size and some features. These comparables sold from February 2016 to August 2017 for prices ranging from \$25,000 to \$112,500 or from \$26.44 to \$132.04 per square foot of living area, including land. The subject's

assessment reflects a market value of \$58,370 or \$64.00 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Additionally, the record contained two sales associated with the subject property, in March and August 2016 for prices of \$40,000 and \$140,000, respectively. The Board did not consider these sales as the parties failed to provide documentation supporting the arm's length nature of these transactions. After considering adjustments to the comparables for differences with the subject, 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:

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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