



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

APPELLANT: John & Sharon Esposito
DOCKET NO.: 17-42311.001-R-1
PARCEL NO.: 32-31-118-007-0000

The parties of record before the Property Tax Appeal Board are John & Sharon Esposito, the appellants, by attorney Jessica Hill-Magiera, in Lake Zurich; 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: \$2,398
IMPR.: \$5,102
TOTAL: \$7,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 containing 1,880 square feet of living area. The dwelling was built in 1961 and is approximately 56 years old. Features of the home include a concrete slab foundation and a 1-car garage. The property has a 7,380 square foot site and is located in Park Forest, Bloom Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales that are not located within the subject's assessment neighborhood code. The comparables have sites ranging in size from 7,528 to 9,520 square feet of land area and are improved with one-story dwellings that range in size from 1,549 to 1,692 square feet of living area and were built from 1952 to 1956. Two

comparables have central air conditioning, two comparables each have a fireplace and each comparable has a 1-car to a 2-car garage. The comparables sold from July 2016 to July 2017 for prices ranging from \$22,501 to \$79,000 or from \$13.30 to \$48.92 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$3,972.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,920. The subject's assessment reflects a market value of \$119,200 or \$63.40 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 that are not located within the subject's assessment neighborhood code. The comparables have sites ranging in size from 9,250 to 75,010 and are improved with one-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,821 to 1,896 square feet of living area and range in age from 57 to 61 years old. Each property has a partial or a full basement with two having finished area and one comparable has a concrete slab foundation. Three comparables have central air conditioning and each comparable has one or two fireplaces and a 1-car or a 2-car garage. These properties sold from November 2014 to October 2017 for prices ranging from \$204,900 to \$237,000 or from \$110.64 to \$125.00 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants' counsel noted that board of review sales were not comparable due to their locations in a different city that is over 4.5 miles from the subject and/or sale date in 2014 was too remote in time to establish market value as of January 1, 2017 assessment date. A map depicting the locations of both parties' comparables in relation to the subject was also submitted.

Conclusion of Law

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

The Board finds nine comparable sales were submitted by the parties to support their respective positions. The Board gave less weight to the board of review comparables due to differences in location, site size, foundation type and/or sale date in October 2014 which is dated and less likely to be reflective of market value as of the January 1, 2017 assessment date.

The Board finds the best evidence to be the appellants' comparables which were most similar to the subject property in location, site size, and foundation type. However, each comparable has a smaller dwelling size than the subject, requiring an upward adjustment to each comparable. These comparables sold from July 2016 to July 2017 for prices ranging from \$22,501 to \$79,000

or from \$13.30 to \$48.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$119,200 or \$63.40 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds the appellants proved by a preponderance of the evidence that the subject's estimate of market value as reflected by the assessment is excessive and therefore, 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:

May 18, 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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