



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

APPELLANT: Gary Di Cicco Priority 1 Properties
DOCKET NO.: 17-42321.001-R-1
PARCEL NO.: 32-25-105-008-0000

The parties of record before the Property Tax Appeal Board are Gary Di Cicco Priority 1 Properties, the appellant, 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 **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: \$2,072
IMPR.: \$3,021
TOTAL: \$5,093

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 and masonry exterior construction with 1,060 square feet of living area. The dwelling was constructed in 1960 and is approximately 57 years old. Features of the home include a concrete slab foundation, and a two-car garage. The property has a 7,535 square foot site and is located in Sauk Village, Bloom 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 five comparable sales that have the same neighborhood code as the subject. The comparables have sites ranging in size from 6,600 to 11,970 square feet of land area and are improved with one-story dwellings ranging in size from 925 to 1,120 square feet of living area and were built from 1958 to 1960. Three comparables each have a central air

conditioning and each comparable has a two-car detached garage. The sales occurred from March 2016 to September 2017 for prices ranging from \$20,000 to \$34,000 or from \$20.10 to \$30.36 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,093. The subject's assessment reflects a market value of \$50,930 or \$47.26 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same neighborhood code as the subject. The comparables have sites that range in size from 6,600 to 7,201 square feet of land area. The comparables are improved with class 2-03, one-story dwellings of frame and masonry or frame exterior construction that range in size from 1,073 to 1,185 square feet of living area and range in age from 41 to 58 years old. Two comparables each have a full basement with one having finished area. One comparable has central air conditioning and each comparable has a one-car to a two-car garage. The comparables sold from July 2015 to September 2017 for prices ranging from \$64,900 to \$170,000 or from \$56.12 to \$158.43 per square foot of living area, including land. The board of review also disclosed the subject sold in November 2015 for \$41,200 or \$38.87 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 appellant's counsel argued board of review comparables #1, #3 and #4 are not comparable to the subject as comparable #1 is 17 years newer with a full finished basement, comparable #3 sold in 2015 to remote in time to establish market value as of the January 1, 2017 valuation date, and comparable #4 was a multi-property sale per the PTAX-203 Real Estate Transfer Declaration submitted by the appellant.

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.

As to the sale of the subject in November of 2015, the Board gave less weight to this transaction as it occurred 13 months prior to the January 1, 2017 valuation date and is less likely to be reflective of market value but does undermine the appellant's assessment request.

The record contains nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 which have central air conditioning and/or larger lot size when compared to the subject. The Board gave less weight to the board of review

comparables #1, #3 and #4 as comparables #1 and #3 have basement foundations in contrast to the subject's concrete slab foundation and comparable #4 was part of a multi-property sale.

The Board finds the best evidence of the subject's market value to be appellant's comparables #1, #2 and board of review comparable #2 which overall are most similar to the subject in location, design, age, dwelling size and features. These three comparables sold in September 2016 and September 2017 for prices ranging from \$23,000 to \$64,900 or from \$22.31 to \$59.65 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$50,930 or \$47.26 per square foot of living area, including land, which falls within the range established by the best comparable sales. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not warranted.

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: June 8, 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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