



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

APPELLANT: Justine Zhou
DOCKET NO.: 17-42570.001-R-1
PARCEL NO.: 17-04-108-053-0000

The parties of record before the Property Tax Appeal Board are Justine Zhou, 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: \$26,562
IMPR.: \$61,376
TOTAL: \$87,938

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 two-story single-family dwelling of frame exterior construction with 2,192 square feet of living area. The dwelling was approximately 19 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 3,125 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-78 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 overvaluation argument, the appellant submitted information on four comparable sales that were located within the same neighborhood code as the subject. The comparables had lots ranging in size from 1,575 to 3,716 square feet of land area and were improved with similar class 2-78 dwellings of masonry exterior construction. The comparables

range in size from 2,105 to 3,404 square feet of living area and range in age from 16 to 28 years old. Three comparables have full basements, one of which has a formal recreation room and one comparable has a concrete slab foundation. Each comparable has central air conditioning, one or three fireplaces and either a 2-car or a 2.5-car garage. The comparables sold from July 2015 to September 2017 for prices ranging from \$765,000 to \$950,000 or from \$279.08 to \$415.68 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted information on eight comparables located within the same neighborhood code as the subject and within .08 of a mile from the subject. The comparables consist of two-story class 2-78 dwellings of frame, masonry or frame and masonry exterior construction. The dwellings were either 18 or 19 years old. The dwellings range in size from 2,226 or 2,236 square feet of living area. Each comparable has a full or partial basement with a recreation room. Each dwelling has central air conditioning, one or two fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$55,609 to \$65,873 or from \$24.87 or \$29.56 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$78,566 which would reflect a total market value of \$785,660 or \$358.42 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 \$52,004 would reflect an assessment of \$23.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,500. The subject's assessment reflects a market value of \$935,000 or \$426.55 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 \$66,938 or \$30.54 per square foot of living area. The board of review did not provide any responsive data to the appellant's market value argument.

The board of review submitted a grid analysis with four equity comparables where comparables #2 and #3 were the same properties as appellant's equity comparables #5 and #4, respectively. The board of review comparables were all located within the same neighborhood code as the subject and within the "same block" as the subject. The comparables were improved with similar class 2-78 two-story dwellings of frame exterior construction. The comparables contain either 2,226 or 2,236 square feet of living area and are each 19 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 have improvement assessments ranging from \$60,480 to \$65,358 or from \$27.17 to \$29.23 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

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

The appellant submitted four comparable sales to support the reduction request before the Property Tax Appeal Board; the board of review did not provide any responsive market value evidence in this appeal. The Board has given reduced weight to appellant's comparables #1 and #2 due to substantial differences in dwelling size and foundation, respectively.

The Board finds the best evidence of market value to be the appellant's comparable sales #3 and #4 which have varying degrees of similarity to the subject. These most similar comparables sold in September and June 2017 for prices of \$875,000 and \$765,000 or for \$415.68 and \$353.51 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$935,000 or \$426.55 per square foot of living area, including land, which is above the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. 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 justified.

Additionally, the taxpayer contends assessment inequity 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). After an analysis of the assessment data, the Board finds after having adjusted the subject's improvement assessment based on its market value, no further reduction based on assessment inequity is warranted on this record.

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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