



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

APPELLANT: Russell Haak
DOCKET NO.: 17-42572.001-R-1
PARCEL NO.: 29-36-404-025-0000

The parties of record before the Property Tax Appeal Board are Russell Haak, 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: \$ 2,976
IMPR.: \$18,584
TOTAL: \$21,560

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 multi-family dwelling of frame exterior construction with 4,068 square feet of living area. The dwelling was approximately 52 years old. Features of the home include a concrete slab foundation and a two-car garage. The property has a 7,440 square foot site and is located in Lansing, Thornton Township, Cook County. The subject is classified as a class 2-11 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 that were located within the same neighborhood code as the subject. The comparables have lots of either 4,640 or 6,375 square feet of land area and were improved with similar class 2-11 dwellings of masonry exterior construction. The comparable dwellings each contain either 2,563 or 3,287 square feet of living

area and are either 54 or 55 years old. Each comparable has a full basement finished with an apartment. The comparables sold from January 2015 to July 2017 for prices ranging from \$101,000 to \$180,100 or from \$33.47 to \$54.79 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$17,741. The requested assessment would reflect a total market value of \$177,410 or \$43.61 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,101. The subject's assessment reflects a market value of \$251,010 or \$61.70 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, one of which that was located within the same neighborhood code as the subject. The comparables have lots ranging in size from 3,250 to 7,440 square feet of land area and are improved with similar class 2-11 one-story or two-story dwellings of masonry exterior construction. The comparables range in size from 1,050 to 3,430 square feet of living area and range in age from 46 to 56 years old. Each comparable has a full or partial basement, three of which are finished with either a formal recreation room or an apartment. Two of the comparables each have a two-car garage. The comparables sold from April 2016 to December 2017 for prices ranging from \$60,000 to \$182,000 or from \$53.06 to \$84.51 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of eight comparable sales which have varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4 due to the dated sale of comparable #2 and the substantially smaller dwelling sizes of comparables #3 and #4. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to differences in location and dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sale #1 and board of review comparable sale #1. These most similar comparables, while smaller than the subject, were each located in the same neighborhood code as the subject and similar to the

subject in age. These two comparables, which are each smaller than the subject and feature basements as compared to the subject's concrete slab foundation, sold in May 2016 and December 2017 for prices of \$180,100 and \$182,000 or for \$54.79 and \$53.06 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$251,010 or \$61.70 per square foot of living area, including land, which is above the best two comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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:

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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