



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

APPELLANT: Bell Dillon
DOCKET NO.: 17-42642.001-R-1
PARCEL NO.: 25-05-228-028-0000

The parties of record before the Property Tax Appeal Board are Bell Dillon, 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: \$2,843
IMPR.: \$10,553
TOTAL: \$13,396

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 is improved with a 1.5-story dwelling of masonry construction containing 1,353 square feet of living area. The house is approximately 127 years old. Features of the property include a full unfinished basement and a two-car detached garage. The property has a 4,375 square foot site and is located in Chicago, Lake 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.¹ In support of this argument the appellant submitted information on four comparable sales classified as class 2-03 properties

¹ Although the appellant also marked assessment equity as the basis of the appeal, no equity comparables were provided. The comparable sales provided by the appellant had assessments not reflective of each property's market value when comparing the assessments to their respective sales prices.

improved with dwellings of masonry construction ranging in size from 1,008 to 1,368 square feet of living area. The dwellings range in age from 54 to 95 years old. Each property has a full basement with one having finished area, one comparable has central air conditioning, one comparable has one fireplace, and each comparable has a 1-car to a 2-car garage. The comparables have sites ranging in size from 3,125 to 4,687 square feet of land area. Each property has the same assessment neighborhood code as the subject property. The sales occurred from March 2015 to August 2017 for prices ranging from \$41,000 to \$65,000 or from \$38.36 to \$47.51 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$5,725.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,396. The subject's assessment reflects a market value of \$133,960 or \$99.01 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-03 property of 10%.

In support of its contention of the correct assessment the board of review asserted in part that the subject property was purchased in September 2016 for a price of \$150,000 and the subject's assessment reflects a market value below the purchase price. Additionally, the board of review submitted information on four comparable sales improved with two, 1-story dwellings and two, 1.5-story dwellings of frame or masonry construction ranging in size from 1,248 to 1,374 square feet of living area. The homes range in age from 52 to 92 years old and have the same classification code as the subject property. Three comparables have a full or partial basement with one having finished area, one comparable has central air conditioning, one comparable has a fireplace and three comparables have either a one-car or a two-car garage. These properties have sites ranging in size from 3,240 to 5,187 square feet of land area. The sales occurred from August to October 2016 for prices ranging from \$145,000 to \$190,000 or from \$105.53 to \$150.24 per square foot of living area, including land. The board of review requested the assessment be unchanged.

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.

Initially, the Board finds the board of review submitted evidence explaining the subject property was purchased in September 2016 for a price of \$150,000, which was not refuted or rebutted by the appellant. The subject's assessment reflects a market value of \$133,960, below the purchase price, which demonstrates the subject property is not overvalued for assessment purposes.

Second, the parties submitted information on eight comparable sales improved with dwellings similar to the subject in style to support their respective positions. Less weight is given appellant's comparable sales #3 and #4 due to differences from the subject in size and the fact

comparable #4 sold in March 2015, not proximate in time to the assessment date. Less weight is given board of review comparable sale #2 due to its slab foundation whereas the subject property has a full unfinished basement. The remaining five comparables sold for prices ranging from \$52,500 to \$190,000 or from \$42.72 to \$140.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$133,960 or \$99.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

Based on the purchase price of the subject property and the best comparable sales, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction 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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