



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

APPELLANT: Timothy McGuire
DOCKET NO.: 17-42644.001-R-1
PARCEL NO.: 20-30-204-018-0000

The parties of record before the Property Tax Appeal Board are Timothy McGuire, 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: \$1,875
IMPR.: \$225
TOTAL: \$2,100

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 one-story dwelling of frame construction containing 1,140 square feet of living area. The dwelling is approximately 92 years old. Features of the property include a full unfinished basement and a two-car detached garage. The property has a 3,125 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 frame or masonry construction ranging in size from 1,014 to 1,135 square feet of living area. The dwellings range in age from 63 to 97 years old. Three comparables have full unfinished basements, and each property has either a 1-car or a 2-car garage. The comparables have sites with either 3,125 or 3,850 square feet of land area. Each property has the same assessment neighborhood code as the subject property. The sales occurred from June 2015 to August 2017 for prices ranging from \$15,000 to \$30,000 or from \$13.22 to \$27.86 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$2,092.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,778. The subject's assessment reflects a market value of \$57,780 or \$50.68 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%.

The board of review submitted information on four comparables improved with one-story dwellings of frame construction ranging in size from 1,008 to 1,148 square feet of living area. The homes range in age from 88 to 93 years old and have the same classification code as the subject property. Two comparables have full basements with one having finished area, and two comparables have a one-car garage. These properties have sites ranging in size from 3,006 to 3,885 square feet of land area and has the same assessment neighborhood code as the subject property. Comparables #3 and #4 sold in October 2015 and October 2017 for prices of \$30,000 and \$10,000 or for \$27.86 and \$9.80 per square foot of living area, including land, respectively. Board of review sale #3 is the same property as appellant's comparable #2.

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 information on five comparable sales with one property being common to both properties. These properties are relatively similar to the subject property in style, dwelling size, age, features, and land area. The comparables sold for prices ranging from \$10,000 to \$30,000 or from \$9.80 to \$27.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$57,780 or \$50.68 per square foot of living area, including land, which is above the range established by the comparable sales in this record.

Based on this record, the Board finds the assessment of the subject property as established by the board of review is incorrect and a reduction 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:

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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