



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

APPELLANT: Dillon Bell
DOCKET NO.: 17-42666.001-R-1
PARCEL NO.: 25-08-206-038-0000

The parties of record before the Property Tax Appeal Board are Dillon Bell, 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: \$2,418
IMPR.: \$2,842
TOTAL: \$5,260

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 with 1,062 square feet of living area. The dwelling is approximately 61 years old. Features of the home include slab foundation and one bathroom. The property has a 4,312 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 improved with dwellings of masonry, frame or frame and masonry construction ranging in size

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.

from 1,062 to 1,422 square feet of living area. The dwellings are either 60 or 61 years old. Each property has either a slab or crawl space foundation and one bathroom. One comparable has central air conditioning, and three comparables have either a one-car or a two-car garage. The comparables have sites with either 4,087 or 4,312 square feet of land area. Each property has the same assessment neighborhood code as the subject property and is located along the same street and within one block of the subject property. The sales occurred from January 2015 to October 2017 for prices ranging from \$38,000 to \$125,000 or from \$32.68 to \$87.90 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$5,260.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,598. The subject's assessment reflects a market value of \$95,980 or \$90.38 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 submitted information on four comparable sales improved with one-story dwellings of frame or masonry construction ranging in size from 1,031 to 1,140 square feet of living area. The homes range in age from 55 to 62 years old and have the same classification code as the subject property. Three comparables have full basements with one having finished area, and a two-car garage. These properties have sites ranging in size from 3,060 to 4,687 square feet of land area. Three comparables have the same assessment neighborhood code as the subject property and all the comparables are located either in the subject's area or within ¼ mile of the subject property. The sales occurred from October to December 2016 for prices ranging from \$157,900 to \$176,900 or from \$144.74 to \$162.29 per square foot of living area, including land.

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 eight comparable sales to support their respective positions. Less weight is given appellant's comparable sale #2 due to differences from the subject dwelling in size. Less weight is given the board of review comparable sales #2 through #4 due to differences from the subject dwelling in features, including full basements and two-car garages. Less weight is given board of review comparable #1 due to difference from the subject property in location as it has a different assessment neighborhood code than the subject property. The Board finds appellant's comparables #1, #3 and #4 are most similar to the subject property in size and location along the same street and within one block of the subject property. Each is superior to the subject property to the extent each has a one-car or a two-car garage whereas the subject property has no garage. The three comparables sold for prices ranging from \$38,000 to \$45,150 or from \$32.68 to \$41.77 per square foot of living area, including land. The subject's

assessment reflects a market value of \$95,980 or \$90.38 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a total market value basis and on a square foot basis. Based on this evidence the Board finds a reduction in the assessment commensurate with the appellant's request 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dillon Bell, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602