



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

APPELLANT: Nick Debello  
DOCKET NO.: 17-44317.001-R-1  
PARCEL NO.: 31-23-427-004-0000

The parties of record before the Property Tax Appeal Board are Nick Debello, 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:** \$2,345  
**IMPR.:** \$9,437  
**TOTAL:** \$11,782

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 multi-level dwelling of frame construction containing 1,218 square feet of living area. The dwelling is approximately 52 years old. Features of the property include a partial basement with a recreation room, central air conditioning, and a 2.5-car detached garage. The property has a 7,216 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-34 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 classified as class 2-34 properties improved with dwellings of frame and masonry construction ranging in size from 1,437 to 1,442 square feet of living area. The dwellings range in age from 51 to 54 years old. Each property has a partial basement with a recreation room, central air conditioning, and a two-car detached

garage. The comparables have sites of either 7,200 or 8,400 square feet of land area. Each property has the same assessment neighborhood code as the subject property. The sales occurred from April 2016 to August 2017 for prices ranging from \$102,000 to \$119,000 or from \$70.88 to \$82.52 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$9,388.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,782. The subject's assessment reflects a market value of \$117,820 or \$96.73 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with multi-level dwellings of frame, masonry or frame and masonry construction ranging in size from 797 to 1,077 square feet of living area. The homes range in age from 31 to 61 years old and have the same classification code as the subject property. Each property has a partial basement with a recreation room, three comparables have central air conditioning, and the comparables have a one-car to a two-car garage. These properties have sites ranging in size from 7,200 to 9,150 square feet of land area. Comparable #3 has the same assessment neighborhood code as the subject property. The sales occurred from May 2015 to August 2016 for prices ranging from \$84,000 to \$286,430 or from \$78.29 to \$323.28 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 did not this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight comparable sales improved with dwellings similar to the subject in style and relative features to support their respective positions. Less weight is given board of review comparables #1, #2, and #4 due to differences from the subject property in location, land area, age, lack of central air condition and/or dwelling size. The five remaining comparables are located in the same assessment neighborhood as the subject with the primary differences being in dwelling size with board of review comparable #3 being approximately 12% smaller than the subject dwelling and the appellant's comparables being at least 18% larger than the subject dwelling. These properties sold for prices ranging from \$102,000 to \$119,000 or from \$70.88 to \$110.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$117,820 or \$96.73 per square foot of living area, including land, which is within the overall price range and price per square foot of living area established by the best comparable sales in this record and is well supported considering differences in dwelling size. Based on this evidence 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

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

APPELLANT

Nick Debello, 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