



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

APPELLANT: Henry Roberts  
DOCKET NO.: 17-44319.001-R-1  
PARCEL NO.: 31-26-315-006-0000

The parties of record before the Property Tax Appeal Board are Henry Roberts, 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:** \$1,134  
**IMPR.:** \$2,240  
**TOTAL:** \$3,374

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 townhouse of frame and masonry construction containing 1,080 square feet of living area. The dwelling is approximately 47 years old. Features of the home include a full unfinished basement, 1½ bathrooms, and central air conditioning. The property has a 1,134 square foot site and is located in Richton Park, Rich Township, Cook County. The subject is classified as a class 2-95 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 2-95 properties improved with dwellings of frame and masonry construction ranging in size from 900 to 1,100 square feet of living area. The dwellings are either 46 or 48 years old. Each property has a full basement with one having a recreation room, one bathroom, and central air conditioning. The

comparables have sites ranging in size from 1,134 to 1,386 square feet of land area. Each property has the same assessment neighborhood code as the subject property and is located along the same street as the subject property. The sales occurred from August 2016 to June 2017 for prices ranging from \$25,000 to \$46,000 or from \$25.00 to \$51.11 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$3,374.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,139. The subject's assessment reflects a market value of \$71,390 or \$66.10 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-95 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two, one-story, and two, two-story class 2-95 dwellings of frame or frame and masonry construction ranging in size from 1,039 to 1,173 square feet of living area. The homes range in age from 13 to 19 years old. Each property has a full unfinished basement, 1½ to 2½ bathrooms, central air conditioning and a 1-car or 2-car garage. One comparable has a fireplace. These properties have sites ranging in size from 3,230 to 9,757 square feet of land area. The comparables have different assessment neighborhood codes than the subject property. The sales occurred from September 2014 to November 2017 for prices ranging from \$79,500 to \$190,000 or from \$72.67 to \$161.98 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 Board finds the best evidence of market value to be the comparable sales provided by the appellant. These properties are most similar to the subject property in location, land area, style, age, dwelling size, and features. The appellant's comparables sold for prices ranging from \$25,000 to \$46,000 or from \$25.00 to \$51.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$71,390 or \$66.10 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on an overall price and on a square foot basis. Less weight is given the board of review comparable sales as none of the properties has the same assessment neighborhood code as the subject property, each is significantly newer than the subject dwelling, each has a one-car or a two-car garage while the subject has no garage, and each has a larger site than the subject property. Additionally, board of review comparable #1 did not sell proximate in time to the assessment date. Based on this evidence the Board finds a reduction in the subject property's 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

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