



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

APPELLANT: Chris Carlson  
DOCKET NO.: 17-44322.001-R-1  
PARCEL NO.: 31-35-212-057-0000

The parties of record before the Property Tax Appeal Board are Chris Carlson, 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:** \$2,286  
**IMPR.:** \$3,416  
**TOTAL:** \$5,702

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 one-story dwelling of frame construction with 1,178 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a slab foundation, one fireplace and a one-car attached garage. The property has a 7,620 square foot site and is located in Park Forest, Rich 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 assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of the assessment inequity argument the appellant submitted information on seven equity comparables improved with one-story dwellings of frame or frame and masonry construction that range in size from 1,073 to 1,394 square feet of living area. The dwellings range in age from 61 to 66 years old. Each property has a slab foundation,

two comparables have central air conditioning, two comparables each have one fireplace and six comparables have either a one-car or a two-car garage. Each property has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$2,923 to \$4,321 or from \$2.72 to \$3.10 per square foot of living area.

In support of the overvaluation argument the appellant submitted information on four comparable sales classified as class 2-03 properties improved with dwellings of frame and masonry construction ranging in size from 1,324 to 1,661 square feet of living area. The dwellings range in age from 61 to 65 years old. Each property has a slab foundation, three comparables have central air conditioning, two comparables each have one fireplace, and each property has a 1-car, 1.5-car, or a 2-car garage. The comparables have sites ranging in size from 7,200 to 8,640 square feet of land area. Each property has the same assessment neighborhood code as the subject property. The sales occurred from May 2015 to July 2017 for prices ranging from \$52,000 to \$68,000 or from \$36.06 to \$48.71 per square foot of living area, including land.

The appellant requested the subject's total assessment be reduced to \$4,940 and the improvement assessment be reduced to \$2,654.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,822. The subject's assessment reflects a market value of \$68,220 or \$57.91 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 subject has an improvement assessment of \$4,536 or \$3.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with three, 1-story and one, 1.5-story class 2-34 dwellings of frame and masonry construction ranging in size from 1,260 to 1,444 square feet of living area. The homes range in age from 54 to 65 years old. Three comparables have slab foundations, one property has a full unfinished basement, two comparables have central air conditioning, and each property has a 1-car to a 2-5-car garage. These properties have sites ranging in size from 7,195 to 12,697 square feet of land area. The comparables have the same assessment neighborhood code as the subject property. The sales occurred from July 2014 to December 2017 for prices ranging from \$92,900 to \$132,500 or from \$64.34 to \$105.16 per square foot of living area, including land. These same properties have improvement assessments ranging from \$5,265 to \$6,133 or from \$4.07 to \$4.29 per square foot of living area.

### **Conclusion of Law**

The appellant contends in part assessment inequity with respect to the improvement as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code

§1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The parties submitted information on eleven equity comparables to support their respective positions. The Board gives less weight to appellant's equity comparable #1 and the board of review comparables due to differences from the subject dwelling in size and the fact that board of review comparable #3 differs from the subject in style, being a 1.5-story home, and board of review comparable #2 has a full basement. Appellant's equity comparables #2 through #7 are given most weight as these comparables are improved with dwellings most similar to the subject in age, size, and features. These properties have improvement assessments ranging from \$2.72 to \$2.99 per and of living area. The subject property has an improvement assessment of \$3.85 per square foot of living area, which is above the range established by the best comparables. Based on this evidence the Board finds the appellant demonstrated with clear and convincing evidence that the subject property was being inequitable assessed and a reduction in the subject's improvement assessment is justified. The Board finds the subject property should have a revised improvement assessment of \$2.90 per square foot of living area or an improvement assessment of \$3,416.

Alternatively, 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). After considering the reduction to the subject's assessment based on assessment inequity, the Board finds a further reduction in the assessment based on overvaluation is not warranted.

The parties submitted information on eight comparable sales improved with dwellings having varying degrees similarity to the subject dwelling in style, age, and features to support their respective positions. The comparables sold for prices ranging from \$52,000 to \$132,500 or from \$36.06 to \$105.16 per square foot of living area, including land. The subject's revised assessment reflects a market value of \$57,020 or \$48.40 per square foot of living area, inclusive of the land, which is at the low end of the range established by the sales. Based on this evidence the Board finds a further reduction in the subject's assessment is not justified on this basis.

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

Chris Carlson, 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