



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

APPELLANT: Chris Carlson
DOCKET NO.: 17-44324.001-R-1
PARCEL NO.: 31-24-437-029-0000

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: \$2,437
IMPR.: \$5,413
TOTAL: \$7,850

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 multi-level dwelling of frame and masonry construction containing 1,121 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a partial basement with a recreation room, and 1½ bathrooms. The property has a 7,500 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 with either 1,121 or 1,224 square feet of living area. The dwellings are either 57 or 59 years old. Each property has a partial basement with a recreation room, three comparables have central air conditioning, one property

has a fireplace, and each property has a 1.5-car to a 2.5-car garage. The comparables have sites ranging in size from 7,260 to 9,048 square feet of land area. Each property has the same assessment neighborhood code as the subject property. The sales occurred from July 2015 to February 2017 for prices ranging from \$50,000 to \$86,000 or from \$44.60 to \$70.26 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$6,540.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,553. The subject's assessment reflects a market value of \$85,530 or \$76.30 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-34 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with multi-level dwellings of frame and masonry construction ranging in size from 1,183 to 1,218 square feet of living area. Each home is 58 years old and has the same classification code as the subject property. Each property has a partial basement with a recreation room, central air conditioning, and a 2-car or a 2.5-car garage. One comparable has a fireplace. These properties have sites ranging in size from 7,200 to 8,309 square feet of land area. The comparables have the same assessment neighborhood code as the subject property. The sales occurred from March 2015 to July 2017 for prices ranging from \$93,800 to \$120,000 or from \$78.00 to \$101.10 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 seven comparable sales improved with dwellings similar to the subject in location, style, size, and age. Each comparable, however, has central air conditioning, a fireplace and/or a garage that the subject property does not have, suggesting downward adjustments would be needed to the comparables for these superior characteristics to make the properties more equivalent to the subject property. Less weight is given appellant's comparable sale #2 as the price is an outlier at \$44.60 per square foot of living area, including land, when contrasted with the remaining sales submitted by the parties. Appellant's comparable sale #3 and board of review sale #3 are given less weight as both sold from early to mid-2015, less proximate in time to the assessment date than the remaining comparables. Most weight is given appellant's comparables #1 and #4 as well as board of review sales #1 and #2. These comparables sold from December 2015 to July 2017 for prices ranging from \$74,500 to \$120,000 or from \$60.87 to \$101.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$85,530 or \$76.30 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. However,

due to the fact each of these comparables has features superior to the subject, the Board finds a reduction in the assessment of the subject property 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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