



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

APPELLANT: Nick Debello
DOCKET NO.: 17-44367.001-R-1
PARCEL NO.: 31-24-437-025-0000

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: \$2,437
IMPR.: \$6,725
TOTAL: \$9,162

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 exterior construction with 1,121 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a partial basement with finished area, central air conditioning and a 2-car garage. 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 that have the same neighborhood code as the subject. The comparables have sites ranging in size from 7,200 to 9,048 square feet of land area and are improved with class 2-34 dwellings of frame and masonry exterior construction. Each dwelling has either 1,121 or 1,124 square feet of living area and is either 57

or 59 years old. The comparables have partial basements with finished area. Three comparables have central air conditioning, one comparable has a fireplace and each comparable has a 1.5-car to a 2.5-car garage. The sales occurred from July 2015 to March 2017 for prices ranging from \$40,000 to \$83,500 or from \$35.68 to \$74.49 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,162. The subject's assessment reflects a market value of \$91,620 or \$81.73 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, one of which was submitted by the appellant.¹ Each comparable has a site containing 7,200 square feet of land area and is improved with a multi-level class 2-34 dwelling of frame and masonry exterior construction that has either 1,121 or 1,218 square feet of living area and ranges in age from 57 to 59 years old. Each comparable features a partial basement with finished area, central air conditioning and a 2-car garage. The sales occurred in September 2015 or December 2016 for prices ranging from \$39,900 to \$95,000 or from \$35.59 to \$78.00 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales for the Board's consideration, which includes one comparable common to both parties. The Board gave less weight to the parties' common comparable, appellant's comparable #3 along with board of review comparable #2 due to their dated sales in 2015 being less proximate in time to the January 1, 2017 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparables #1 and #3 along with board of review comparable #3 as they sold proximate in time to the January 1, 2017 assessment date. These comparables are similar to the subject in location, age and dwelling size. These comparables sold from December 2016 to March 2017 for prices ranging from \$40,000 to \$95,000 or from \$35.68 to \$78.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$91,620 or \$81.73 per square foot of living area, including land, which falls within the range on an overall basis established by the best comparable sales in this record but slightly above on a price per square foot basis. After considering adjustments to

¹ Board of review comparable #1 and appellant's comparable #1 are the same #1 property.

the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported, and therefore, a reduction in the subject's assessment 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