



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

APPELLANT: Nick Debello
DOCKET NO.: 17-44391.001-R-1
PARCEL NO.: 31-24-305-013-0000

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 **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: \$2,535
IMPR.: \$5,162
TOTAL: \$7,697

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 1,210 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a partial basement with finished area, a fireplace and a 2-car garage. The property has a 7,800 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 property. The comparables have sites with 8,433 or 8,640 square feet of land area and are improved with class 2-34 dwellings of frame and masonry exterior construction that range in size from 1,453 to 1,481 square feet of living area. The homes range in age from 47 to

58 years old. Each comparable has a partial basement with finished area, central air conditioning and a 1-car to a 2.5-car garage. The comparables sold in September 2015 or July 2016 for prices ranging from \$83,000 to \$102,000 or from \$56.04 to \$68.87 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$7,697, reflecting a market value of \$76,970 or \$63.61 per square foot of living area, land included when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,788. The subject's assessment reflects a market value of \$107,880 or \$89.16 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the subject's subarea or within 0.25 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 7,200 to 15,000 square feet of land area and are improved with multi-level, class 2-34 dwellings of frame and masonry exterior construction that range in size from 1,188 to 1,481 square feet of living area. The homes range in age from 39 to 58 years old. Each comparable has a partial basement with finished area, central air conditioning and a 2-car or a 2.5-car garage. Two comparables each have one fireplace. The comparables sold from September 2015 to December 2016 for prices ranging from \$42,000 to \$254,000 or from \$35.35 to \$182.47 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains seven comparable sales for the Board's consideration as one comparable was common to both parties. The Board gave less weight to board of review comparables #2, #3 and #4 which are located in different neighborhood codes than the subject and/or have larger site sizes compared to the subject's site. Additionally, board of review comparable #2 appears to be an outlier with respect to its sale price per square foot relative to other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparables which includes board of review comparable #1 and are similar to the subject in location, age, site size and most features, even though two sales occurred in 2015. These best comparables have larger dwelling sizes and central air conditioning when compared to the subject's size and lack of central air conditioning, suggesting downward adjustments to make them more equivalent to the

subject. These comparables sold in September 2015 and July 2016 for prices ranging from \$83,000 to \$102,000 or from \$56.04 to \$68.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$107,880 or \$89.16 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment, commensurate with the 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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