



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

APPELLANT: Ken Wallenberg  
DOCKET NO.: 17-44421.001-R-1  
PARCEL NO.: 10-18-200-043-0000

The parties of record before the Property Tax Appeal Board are Ken Wallenberg, 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:** \$6,137  
**IMPR.:** \$20,534  
**TOTAL:** \$26,671

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 1.5-story dwelling of frame exterior construction with 1,608 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a one-car garage. The property has a 8,466 square foot site and is located in Morton Grove, Niles 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 6,275 to 7,475 square feet of land area. The comparables are improved with similar class 2-03 dwellings of frame, masonry, stucco or frame and masonry exterior construction ranging in size from 1,293 to

1,737 square feet of living area. The dwellings range in age from 61 to 64 years old. One comparable has a full unfinished basement, three comparables have a crawl space foundations, three comparables have central air conditioning, one comparable has a fireplace and two comparables each have a two-car garage. The properties sold from January 2015 to July 2016 for prices ranging from \$142,800 to \$200,000 or from \$110.00 to \$115.14 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$18,038, reflecting a market value of \$180,380 or \$112.18 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 \$26,671. The subject's assessment reflects a market value of \$266,710 or \$165.86 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 either .25 of mile from the subject or within the subject's subarea, three of which are located within the same neighborhood code as the subject. Board of review comparable #4 is the same property as the appellant's comparable #2. The comparables have sites ranging in size from 4,502 to 9,112 square feet of land area. The comparables are improved with class 2-03 one-story dwellings of masonry exterior construction ranging in size from 1,397 to 1,737 square feet of living area. The dwellings range in age from 60 to 64 years old. Two comparables have full unfinished basements, two comparables have crawl space foundations, three comparables have central air conditioning, one comparable has a fireplace and three comparables have either a one-car or a two-car garage. The properties sold from September 2015 to July 2016 for prices ranging from \$200,000 to \$297,500 or from \$115.14 to \$187.11 per square foot of living area, land included. 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 seven comparable sales for the Board's consideration, as one sale was common to both parties. The Board finds none of these comparables are truly similar to the subject due to significant differences in location, site size, dwelling size, design and/or features. Nonetheless, the Board gives less weight to appellant's comparables #1, #2 and #4, as well as board of review comparable #1 due to their smaller dwelling sizes when compared to the subject and/or the sale dates occurred in 2015 which are somewhat dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the parties' common comparable, along with board of review comparables #2 and #3. These comparables have varying degrees of similarity when compared to the subject. They sold from March to July 2016 for prices ranging from \$200,000 to \$297,500 or from \$115.14 to \$187.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$266,710 or \$165.86 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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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