



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

APPELLANT: Michael M. Rangel
DOCKET NO.: 17-44925.001-R-1
PARCEL NO.: 31-14-418-018-0000

The parties of record before the Property Tax Appeal Board are Michael M. Rangel, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$ 5,250
IMPR.: \$11,916
TOTAL: \$17,166

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 masonry exterior construction with 2,124 square feet of living area. The dwelling was constructed in 1973 and is approximately 44 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 15,000 square foot site and is located in Olympia Fields, Rich Township, Cook County. The subject is classified as a class 2-04 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 three of which are located within the same neighborhood code as the subject and from .33 to .72 of a mile from the subject. The comparables have lots ranging in size from 14,902 to 17,600 square feet of land area and are improved with one-story dwellings. The comparables range in size from 1,976 to 2,247 square

feet of living area and were built from 1965 to 1975. Each comparable has a partial basement, one of which has a recreation room. Each comparable has central air conditioning, a fireplace and a two-car garage. The comparables sold from December 2015 to October 2016 for prices ranging from \$110,000 to \$165,000 or from \$50.05 to \$73.53 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$12,812 to reflect the median sales price per square foot of these comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,166. The subject's assessment reflects a market value of \$171,660 or \$80.82 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 described in the Notes on Appeal as being within ¼ of a mile of the subject. In addition, the board of review contended the comparables are similar to the subject in age and dwelling size. Each comparable is located within the same neighborhood code as the subject. The comparables have lots ranging in size from 12,375 to 15,976 square feet of land area and are improved with one-story dwellings of frame or frame and masonry exterior construction. The comparables range in size from 1,900 to 2,016 square feet of living area and were 51 to 58 years old. Three comparables have full or partial basements, two of which have formal recreation rooms, and one comparable has a concrete slab foundation. Two comparables have central air conditioning and each comparable has one or two fireplaces and a two-car garage. The comparables sold from August 2015 to July 2017 for prices ranging from \$178,000 to \$199,900 or from \$92.71 to \$99.16 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that none of the board of review comparables were similar to the subject. Three of the comparables differ in age, dwelling size and/or foundation/finished basement and comparables #2 and #3 each sold in 2015, dates too remote in time to the valuation date at issue to be indicative of the subject's market value. The appellant also requests that the Board use "a consistent statistical method or other transparent and uniform means of calculating" fair market value.

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.

Despite the appellant's argument in rebuttal, the Property Tax Appeal Board has given no weight to the argument for application of a consistent statistical method or other transparent and uniform means of calculating the fair market value of the subject property. Contrary to this argument, the Board's decision must be based upon equity and the weight of the evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables in the record that are found to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing statutory provision and legal principles, there is no indication that there should be "a consistent statistical method or other transparent and uniform means of calculating" market value on an appeal before the Board.

The parties submitted a total of eight comparables properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparables #2 and #3 as each of these comparables sold in 2015, dates that are more remote to the valuation date of January 1, 2017 than other sales in the record. The Board has given reduced weight to board of review comparable #4 which has a concrete slab foundation, differing from the subject's partial unfinished basement.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4 along with board of review comparable sale #1. These comparables have varying degrees of similarity to the subject and sold from March to October 2016 for prices ranging from \$110,000 to \$199,900 or from \$50.05 to \$99.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,660 or \$80.82 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis.

Based on the foregoing evidence and after considering adjustments to the comparables for differences in age and/or for amenities such as air conditioning and finished basement area, the Board finds a reduction in the subject's assessment is not warranted.

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: June 8, 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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