



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

APPELLANT: Nicholas Villa
DOCKET NO.: 17-45066.001-R-1
PARCEL NO.: 19-08-406-077-0000

The parties of record before the Property Tax Appeal Board are Nicholas Villa, 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: \$ 3,600
IMPR.: \$ 9,601
TOTAL: \$13,201

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 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 1.5-story dwelling of masonry exterior construction with 1,692 square feet of living area. The dwelling was approximately 58 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 4,000 square foot site and is located in Chicago, Lake Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

In the instant appeal, the appellant submitted a contention of law argument. The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal

before the Property Tax Appeal Board the prior year under Docket Number 16-28877.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$13,201 based on the evidence submitted by the parties. The appellant's attorney asserted that tax years 2016 and 2017 are within the same general assessment period. Based on the foregoing argument, the appellant requested a total reduced assessment of \$13,201.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,939. The subject's assessment reflects a market value of \$149,390 or \$88.29 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The subject property has an improvement assessment of \$11,339 or \$6.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted data on four comparable properties located within the subject's neighborhood code which includes both equity and sales data for each property to demonstrate that the subject's market value and/or uniformity were appropriate. The comparable parcels contain either 3,780 or 5,000 square feet of land area and have each been improved with either a 1-story or a 1.5-story dwelling of frame, masonry or frame and masonry exterior construction. The dwellings range in age from 59 to 88 years old and range in size from 1,259 to 1,375 square feet of living area. Three comparables have full basements, one of which has a formal recreation room, and one comparable has a concrete slab foundation. One dwelling has central air conditioning and three of the comparables each have a two-car garage. The comparables sold from October 2015 to September 2017 for prices ranging from \$125,000 to \$235,000 or from \$94.27 to \$178.17 per square foot of living area, including land. The comparables have improvement assessments ranging from \$12,711 to \$16,627 or from \$10.10 to \$12.12 per square foot of living area. The board of review did not address the contention of law regarding the subject's assessment or Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

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

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2016 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2016 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record does not disclose that a township equalization factor was applied in 2017. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains four sales and equity comparables submitted by the board of review. On the market value evidence, the Board has given little weight to the comparable sales due to differences in story height, age, exterior construction, dwelling size, foundation and/or features when compared to the subject. In addition, board of review comparable #4 sold in 2015, a date more remote in time to the valuation date at issue of January 1, 2017. Therefore, the Board finds on this record that the comparable sales presented by the board of review fail to support the subject property's estimated market value as reflected by its assessment. Similarly, the Board has given little weight to the four equity comparables submitted by the board of review as these properties differ significantly from the subject in story height, age, dwelling size, foundation and/or features. Based on this record, the Board finds the board of review did not demonstrate that the subject's improvement was equitably assessed.

For these reasons and based upon the provisions of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is 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:

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

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