



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

APPELLANT: Jose Rosas
DOCKET NO.: 17-45311.001-R-1
PARCEL NO.: 30-08-415-034-0000

The parties of record before the Property Tax Appeal Board are Jose Rosas, 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: \$1,625
IMPR.: \$12,049
TOTAL: \$13,674

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the direct appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2017 tax year.¹ 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 two-story dwelling of frame exterior construction with 2,736 square feet of living area. The dwelling is approximately 92 years old. Features of the home include a full unfinished basement and a 1-car garage. The property has a 5,000 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-11 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 4,608 to 6,150 square feet of land area and they are improved with class 2-11 dwellings of masonry or frame and masonry

¹ The appellant's counsel submitted the 2016 decision of the subject property under Docket #16-36937.001-R-1 that reduced the subject's assessment.

exterior construction. The dwellings range in size from 2,353 to 4,080 square feet of living area and range in age from 47 to 119 years old. Three comparables each have a full basement with two having either an apartment or a formal recreation room and one comparable has a crawl space foundation. The sales occurred from May 2015 to May 2017 for prices ranging from \$33,000 to \$100,000 or from \$13.51 to \$30.81 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 \$13,674. The subject's assessment reflects a market value of \$136,740 or \$49.98 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 is located within the same neighborhood code as the subject. The comparables have sites that range in size from 4,694 to 10,755 square feet of land area. The comparables are improved with class 2-11, two-story dwellings of masonry, frame and masonry, or frame exterior construction that range in size from 1,604 to 2,840 square feet of living area and range in from 55 to 115 years old. Two comparables each have a partial or a full unfinished basement and one comparable has a concrete slab foundation. Two comparables have either a 2-car or a 2.5-car garage. The sales occurred from December 2014 to May 2016 for prices ranging from \$114,900 to \$205,000 or from \$58.11 to \$72.18 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 seven comparable sales for the Board's consideration. The Board finds neither of the parties' comparables are particularly similar to the subject due to differences in location, age, dwelling size and some features. In addition, three of the comparables sold in 2014 and 2015, which are dated in relation to the subject's January 1, 2017 assessment date. Both parties comparables sold from December 2014 to May 2017 for prices ranging from \$33,000 to \$205,000 or from \$13.51 to \$72.18 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$136,740 or \$49.98 per square foot of living area, including land, which falls within the range established by both parties' comparable sales. After considering the numerous adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject was overvalued and therefore, 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:

May 18, 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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