



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

APPELLANT: Timothy McGuire  
DOCKET NO.: 17-45395.001-R-1  
PARCEL NO.: 21-30-110-048-0000

The parties of record before the Property Tax Appeal Board are Timothy McGuire, 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:** \$2,241  
**IMPR.:** \$1,159  
**TOTAL:** \$3,400

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the direct 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) 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 two-story dwelling of masonry construction with 960 square feet of living area. The dwelling is approximately 73 years old. Features of the home include a full unfinished basement and two-car garage. The property has a 2,802 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. The appellant disclosed under Section 1b of the petition that the subject was not owner-occupied. The appellant's counsel cited the provision of a "direct appeal" pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The counsel submitted a decision from the Property Tax Appeal Board that reduced the subject's assessment in the prior year under Docket Number 16-32225.001-R-1.

In support of the overvaluation argument the appellant submitted information on four comparable sales that have the same neighborhood code as the subject. The comparables are reported to have sites ranging in size from 888 to 2,622 square feet of land area and are improved with class 2-10 dwellings of masonry exterior construction that range in size from 896 to 954 square feet of living area and range in age from 64 to 73 years old. The comparables have full basements with two having finished area. Two comparables each have a one-car or a two-car garage. The sales occurred from August 2016 to September 2017 for prices ranging from \$20,154 to \$34,000 or from \$21.53 to \$35.64 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 \$8,798. The subject's assessment reflects a market value of \$87,980 or \$91.65 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 the contention of the correct assessment, the board of review submitted information on four equity comparables which does not address the appellant's overvaluation argument.

### **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 Board finds the only evidence of market value to be the appellant's comparable sales. These comparables sold from August 2016 to September 2017 for prices ranging from \$20,154 to \$34,000 or from \$21.53 to \$35.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$87,980 or \$91.65 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property 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.

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Chairman



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Member



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Member



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Member



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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



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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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