



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

APPELLANT: Judy Kernan  
DOCKET NO.: 18-23386.001-R-1  
PARCEL NO.: 23-35-408-008-0000

The parties of record before the Property Tax Appeal Board are Judy Kernan, 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:** \$7,204  
**IMPR.:** \$12,947  
**TOTAL:** \$20,151

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 2018 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 frame construction with 1,050 square feet of living area. The dwelling is 64 years old. Features of the home include a slab foundation and a 2-car garage. The property has a 20,585 square foot site and is located in Orland Park, Palos 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 that were located within the same neighborhood code as the subject. The comparables had lots ranging in size from 20,585 to 34,500 square feet of land area that were improved with class 2-03 dwellings of frame or masonry construction. The homes ranged in size from 1,283 to 1,574 square feet of living area and ranged in age from 30 to 64 years old. Two comparables had full unfinished basements, one

comparable had a finished partial basement and one comparable had a crawl-space foundation. Two comparables had central air conditioning, two comparables each had a fireplace and three comparables had a 2-car garage. The comparables had sale dates ranging from February 2016 to January 2018 and sold for prices ranging from \$200,300 to \$270,000 or from \$143.07 to \$176.23 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$17,043.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,151. The subject's assessment reflects a market value of \$201,510 or \$191.91 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 that were not located within the same neighborhood code as the subject. The comparables had lots ranging in size from 19,201 to 64,712 square feet of land area that were improved with one-story dwellings of frame or masonry construction. The homes ranged in size from 1,035 to 1,629 square feet of living area and ranged in age from 49 to 66 years old. The comparables had full or partial basements, one of which had finished area and garages ranging in size from a 1-car to a 2.5-car. Three comparables had central air conditioning and a fireplace. The comparables had sale dates ranging from November 2016 to August 2017 and sold for prices ranging from \$320,000 to \$510,000 or from \$289.54 to \$364.73 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 parties submitted a total of eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #4, due to their sale dates occurring greater than 15 months prior to the January 1, 2018 assessment date at issue. The Board also gave less weight to the board of review's comparable sales, due to their locations outside of the subject's neighborhood code. The Board finds the appellant's remaining comparables were similar to the subject in location, style and age. However, the comparables were considerably larger than the subject. Nevertheless, these comparables sold in October 2017 and January 2018 for prices of \$270,000 and \$200,300 or \$171.54 and \$143.07 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$201,510 or \$191.91 per square foot of living area, including land, which falls between the market values of the best comparables in this record on a total market value basis but above on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their larger sizes, the Board finds subject's higher per square

foot value is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot value is justified given its smaller size. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not justified.

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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