



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

APPELLANT: Remo Imperato
DOCKET NO.: 18-23415.001-R-1
PARCEL NO.: 09-36-309-024-0000

The parties of record before the Property Tax Appeal Board are Remo Imperato, 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: \$ 5,814
IMPR.: \$25,954
TOTAL: \$31,768

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 is improved with a one-story dwelling of masonry exterior construction containing 1,456 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a full unfinished basement, a fireplace and an attached two-car garage. The property has a 6,461 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales with the same neighborhood code assigned by the assessor as the subject. The comparables are described as class 2-03 dwellings of masonry or frame and masonry construction that ranged in size from 1,180 to 1,784 square feet of living area. The dwellings were from 61 to 91 years old. Features of the comparables include full

basements, one of which has a formal recreation room. Comparable #2 has central air conditioning and two comparables each have a fireplace. Each property has a one-car or a two-car garage. The comparables have sites ranging in size from 6,300 to 9,000 square feet of land area. The comparables sold from September 2016 to July 2018 for prices ranging from \$223,500 to \$380,000 or from \$185.34 to \$213.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$28,940 which would reflect a market value of \$289,400 at the Cook County class 2 Ordinance level of 10%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$31,768 was disclosed. The subject's assessment reflects a market value of \$317,680 or \$218.19 per square foot of living area, including land, when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review presented information on four comparables with the same neighborhood code as the subject property and either on the "same block" or within ¼ of a mile of the subject. The comparables are described as improved with class 2-03 one-story dwellings of masonry or frame and masonry construction that ranged in size from 1,150 to 1,548 square feet of living area. The dwellings were from 65 to 90 years old. Features of the comparables include full or partial basements, two of which have formal recreation rooms. Two comparables have central air conditioning and a fireplace. Two comparables each have a one-car and a two-car garage. The comparables have sites ranging in size from 5,982 to 6,650 square feet of land area. The comparables sold from January to November 2016 for prices ranging from \$290,000 to \$512,000 or from \$239.47 to \$445.22 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #4 along with the board of review comparables as each of these properties sold in 2016, dates more remote in time to the valuation date at issue of January 1, 2018 and thus less likely to be indicative of the subject's estimated market value than sales more proximate to the lien date.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3. While each of these comparables are older than the subject dwelling, these properties are similar to the subject in foundation and features. These most similar comparables sold in May and July 2018 for prices of \$340,000 and \$380,000 or for \$207.32 and \$213.00 per square foot of living

area, including land, respectively. The subject's assessment reflects a market value of \$317,680 or \$218.19 per square foot of living area, including land, which is below the best comparable sales in this record in terms of overall value and slightly above the best comparables on a per-square-foot basis. Given the subject's newer age and smaller living area as compared to these best comparables, given the economies of scale, the Board finds the subject's higher per square foot value to be logical. Therefore, the Board finds that 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: March 16, 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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