



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

APPELLANT: Jeffrey White
DOCKET NO.: 18-27261.001-R-1
PARCEL NO.: 19-06-216-021-0000

The parties of record before the Property Tax Appeal Board are Jeffrey White, 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: \$3,080
IMPR.: \$13,097
TOTAL: \$16,177

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 multi-level dwelling of frame and masonry exterior construction with 1,327 square feet of living area. The dwelling is approximately 40 years old. Features of the dwelling include a partial basement with formal recreation room, central air conditioning,¹ one fireplace, and a two-car garage. The property has a 4,400 square foot site and is located in Stickney, Stickney Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant's attorney reports "1" or "2" for central air conditioning within the grid analysis. The Board has determined "1" signifies "Yes" and "2" signifies "No" for central air conditioning based upon the description of the subject property provided by the board of review.

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 17-32648.001-R-1.² In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$16,177. The Property Tax Appeal Board takes notice the 2017 and 2018 tax years are within the same general assessment period for Maine Township as reported by the board of review in its "Board of Review Notes on Appeal" submission.

For this 2018 tax year appeal, the appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables that are located within the same neighborhood code as the subject property. The comparables are also within the same block and/or same street as the subject. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and other features. The comparables have improvement assessments ranging from \$7,188 to \$13,097 or from \$4.58 to \$9.87 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$10,821 or \$8.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,014. The subject property has an improvement assessment of \$13,934 or \$10.50 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code, same block, and same street as the subject. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and other features. The comparables have improvement assessments ranging from \$14,254 to \$18,309 or from \$10.74 to \$13.67 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds pursuant to Section 16-185 of the Property Tax Code a reduction in the subject's assessment is warranted.

The Board finds the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket Number 17-32648.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$16,177.

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

² The appellant's mailing address is the same as the subject property's address.

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. (35 ILCS 200/16-185)

Therefore, the Board finds that the prior year's decision should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The evidence disclosed that 2017 and 2018 are within the same general assessment period for Stickney Township. Additionally, the appellant's appeal form indicates the property is owner occupied since the appellant has the same mailing address as the subject property. The record contains no evidence indicating that the assessment year in question is in a different general assessment period. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision.

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: November 17, 2020



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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