



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

APPELLANT: James Dennehy
DOCKET NO.: 18-33686.001-R-1
PARCEL NO.: 24-21-416-027-0000

The parties of record before the Property Tax Appeal Board are James Dennehy, 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: \$3,733
IMPR.: \$13,634
TOTAL: \$17,367

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 construction with 1,196 square feet of living area. The dwelling is approximately 28 years old. Features of the home include a finished partial basement and a 2-car garage. The property has a 7,860 square foot site and is located in Alsip, Worth Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment equity with respect to the subject's improvement. In support of the overvaluation argument the appellant submitted a grid analysis containing four comparable sales that were located in a different neighborhood code than the subject property. The appellant's sales grid also listed a property, that was not the subject of this appeal, in the subject's column. The comparables had lots ranging in size from 5,950 to 7,370 square feet of land area that were improved with class 2-34 dwellings of masonry

or frame and masonry construction. The homes ranged in size from 1,107 to 1,449 square feet of living area and ranged in age from 52 to 57 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from May 2016 to December 2018 for prices ranging from \$147,500 to \$180,348 or from \$124.46 to \$146.34 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant submitted a grid analysis containing eight comparable properties that were located within the same neighborhood code as the subject property. The comparables were improved with multi-level dwellings of frame or frame and masonry construction that ranged in size from 1,148 to 1,403 square feet of living area and ranged in age from 19 to 44 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$11,905 to \$15,213 or from \$9.19 to \$11.00 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$15,754.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,367. The subject's assessment reflects a market value of \$173,670 or \$145.21 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%. The subject has an improvement assessment of \$13,634 or \$11.40 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four comparable sales that were located in a different neighborhood code than the subject property. The comparables had lots ranging in size from 7,425 to 11,780 square feet of land area that were improved with class 2-02, 2-03 or 2-11 dwellings of frame, masonry or frame and masonry construction. The homes ranged in size from 950 to 1,440 square feet of living area and ranged in age from 49 to 75 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from December 2015 to November 2017 for prices ranging from \$167,500 to \$245,000 or from \$166.17 to \$178.84 per square foot of living area, including land.

In support of the subject's improvement assessment, the board of review submitted a grid analysis containing four comparable properties that were located within the same neighborhood code as the subject property. The comparables were improved with multi-level dwellings of frame or frame and masonry construction that ranged in size from 1,126 to 1,317 square feet of living area and were either 40 or 43 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$14,198 to \$16,347 or from \$12.41 to \$12.83 per square foot of living area.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends in part that 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 suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #4 due to its sale date occurring greater than 19 months prior to the January 1, 2018 assessment date at issue. The Board gave less weight to the board of review's comparables due to their dissimilar class 2-02, 2-03 or 2-11 dwellings, when compared to the subject. Furthermore, two of the sales occurred greater than 24 months prior to the January 1, 2018 assessment date at issue. The Board finds the appellant's remaining comparable sales were similar to the subject in building classification and size. However, they were not located within the same neighborhood code as the subject and they were considerably older than the subject. Nevertheless, these comparables sold from April 2017 to December 2018 for prices ranging from \$147,500 to \$177,500 or from \$130.30 to \$146.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$173,670 or \$145.21 per square foot of living area, including land, which falls within the range established by the best sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted twelve equity comparable properties for the Board's consideration. The Board finds all the parties' equity comparables were similar to the subject in location, style, size and most features. However, all but the appellant's comparable #1, were considerably older than the subject. Nevertheless, the parties' comparables had improvement assessments ranging from \$11,905 to \$16,347 or from \$9.19 to \$12.83 per square foot of living area. The subject's improvement assessment of \$13,634 or \$11.40 per square foot of living area falls within the range established by the equity comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment uniformity 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

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