



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

APPELLANT: Cheryl Hicks
DOCKET NO.: 18-35045.001-R-1
PARCEL NO.: 03-32-213-012-0000

The parties of record before the Property Tax Appeal Board are Cheryl Hicks, 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: \$4,785
IMPR.: \$25,454
TOTAL: \$30,239

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 two-story dwelling of frame and masonry construction with 1,457 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a 1-car garage. The property has a 6,600 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-05 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 of either 6,600 or 9,263 square feet of land area that were improved with class 2-05 dwellings of frame or frame and masonry construction. The homes ranged in size from 1,205 to 2,167 square feet of living area and ranged

in age from 64 to 77 years old. Three of the comparables had crawl-space foundations and one comparable had a full unfinished basement. Two comparables had central air conditioning and one comparable had a fireplace. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from April 2017 to November 2018 for prices ranging from \$203,000 to \$396,000 or from \$159.51 to \$182.74 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$25,171.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,239. The subject's assessment reflects a market value of \$302,390 or \$207.54 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 located within the same neighborhood code as the subject. The comparables had lot sizes ranging from 6,100 to 8,758 square feet of land area that were improved with two-story dwellings of frame and masonry construction. The homes ranged in size from 1,206 to 1,560 square feet of living area and ranged in age from 64 to 67 years old. Two of the comparables had crawl-space foundations and two comparables had full finished basements. Three comparables had central air conditioning and two comparables each had two fireplaces. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from June 2015 to October 2016 for prices ranging from \$290,000 to \$440,226 or from \$216.19 to \$286.61 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 Board finds the best evidence of market value to be the appellant's comparable sales #1, #2 and #3, however, two of these comparables lacked central air conditioning and all three lacked a fireplace, unlike the subject. Nevertheless, the best comparables sold from April 2017 to November 2018 for prices ranging from \$203,000 to \$275,000 or from \$159.51 to \$180.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$302,390 or \$207.54 per square foot of living area, including land, which is above the range established by the best comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their lack of central air conditioning and a fireplace, the Board finds subject's assessment is supported. The Board gave

less weight to the appellant's comparable #4 due to its significantly larger size, older age and its dissimilar basement foundation, when compared to the subject. The Board gave less weight to the board of review's comparable sales due to their sale dates occurring greater than 14 months prior to the January 1, 2018 assessment date at issue. In addition, comparables #3 and #4 had full finished basements, unlike the subject.

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: 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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