



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

APPELLANT: Neal McLoughlin
DOCKET NO.: 18-38133.001-R-1
PARCEL NO.: 09-36-105-108-0000

The parties of record before the Property Tax Appeal Board are Neal McLoughlin, 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: \$8,128
IMPR.: \$33,507
TOTAL: \$41,635

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 1-story dwelling of masonry exterior construction with 1,435 square feet of living area. The dwelling is approximately 104 years old and has a finished basement, one fireplace, and a 2-car garage. The property has a 6,021 square foot site and is located in Chicago, Jefferson 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 both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted a comparable sales analysis and information on four comparables with the same neighborhood code as the subject property. The comparables have sites ranging from 3,936 to 5,462 square feet of land area that are improved with class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,080 to 1,702 square feet of living area. The

dwellings range in age from 60 to 94 years old and have basements, two of which have finished area. Two comparables each have central air conditioning. Each comparable has a 1-car, a 1.5-car, or a 2-car garage. The comparables sold from May 2016 to October 2018 for prices ranging from \$189,444 to \$365,000 or from \$146.18 to \$259.26 per square foot of living area, land included.

In support of the assessment inequity argument, the appellant provided a lack of uniformity analysis and information on seven comparables with the same neighborhood code as the subject property. The comparables are class 2-03, 1-story, "1.5-1.9"-story, or 2-story dwellings of frame, masonry, stucco, or frame and masonry exterior construction ranging in size from 1,182 to 1,797 square feet of living area. The dwellings range in age from 70 to 94 years old and have unfinished basements. Five comparables each have central air conditioning. Two comparables each have a fireplace. Five comparables have either a 1.5-car, a 2-car, or a 2.5-car garage. The comparables have improvement assessments ranging from \$20,578 to \$37,167 or from \$17.41 to \$20.93 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$33,133. The requested assessment would reflect a total market value of \$331,330 or \$230.89 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$25,005 or \$17.43 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 \$41,635. The subject's assessment reflects a market value of \$416,350 or \$290.14 per square foot of living area, land included, 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 \$33,507 or \$23.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables with the same neighborhood code as the subject property. The comparables have sites ranging from 4,293 to 6,200 square feet of land area that are improved with class 2-03, 1-story or 1.5-story dwellings of masonry or stucco exterior construction ranging in size 1,259 to 1,762 square feet of living area. The dwellings range in age from 92 to 103 years old and have basements, three of which have finished area. One comparable has central air conditioning. Two comparables each have a fireplace. Each comparable has a 1.5-car, a 2-car, or a 2.5-car garage. The comparables sold from September 2016 to December 2018 for prices ranging from \$365,000 to \$575,000 or from \$289.91 to \$391.07 per square foot of living area, land included. The comparables have improvement assessments ranging from \$36,318 to \$43,298 or from \$24.57 to \$32.30 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 has given less weight to the appellant's comparable sales #1, #2 and #4 as well as the board of review comparable #3 due to differences in their dwelling sizes and/or ages when compared to the subject. Less weight is also given by the Board to the appellant's comparable sale #2 and the board of review comparable #1 which sold in 2016 and are less likely to reflect the subject's market value as of the January 1, 2018 assessment date at issue. The Board finds the best evidence of market value to be the appellant's comparable sale #3 and the board of review comparables #2 and #4. These comparables are similar to the subject in dwelling size, age, foundation, and also sold more proximate in time to the January 1, 2018 assessment date at issue for the subject property. These three comparables sold from August 2017 to December 2018 for prices ranging from \$365,000 to \$575,000 or from \$240.45 to \$391.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$416,350 or \$290.14 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant 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 eleven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3, #5, #6 and #7 as well as the board of review comparable #3 due to differences in dwelling size, age, and/or lack of a garage when compared to the subject. The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparables #1, #2 and #4 which are more similar to the subject in dwelling size, age, and/or other features when compared to the subject. These four comparables have improvement assessments ranging from \$28,487 to \$41,220 or from \$19.30 to \$32.30 per square foot of living area. The subject's improvement assessment of \$33,507 or \$23.35 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, 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: February 21, 2023



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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