



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

APPELLANT: Neal McLoughlin
DOCKET NO.: 18-38288.001-R-1
PARCEL NO.: 13-07-206-030-0000

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: \$4,650
IMPR.: \$21,479
TOTAL: \$26,129

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 2-story dwelling of frame exterior construction with 1,026 square feet of living. The dwelling is approximately 95 years old. Features of the home include a crawl space foundation and a partial attic with living area. The property has a 3,720 square foot site and is located in Chicago, Jefferson 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 both overvaluation and lack of assessment equity concerning the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales that are located in the same neighborhood code as the subject. The comparables have lots ranging in size from 3,720 to 4,125 square feet of land area and are improved with 2-story class 2-05 dwellings of frame or masonry exterior

construction. The comparables range in size from 1,058 to 1,995 square feet of living area and range in age from 72 to 95 years old. Three comparables each have an unfinished basement and one comparable has a concrete slab foundation. One comparable is reported to have central air conditioning. Three comparables each have a 1-car or a 2-car garage. The comparables sold from March 2017 to December 2018 for prices ranging from \$175,000 to \$284,500 or from \$142.61 to \$234.40 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on four comparables located in the same neighborhood code as the subject. The comparables consist of 2-story class 2-05 dwellings of frame or masonry exterior construction. The dwellings range in size from 1,028 to 1,313 square feet of living area and range in age from 70 to 97 years old. Three comparables each have an unfinished basement and one comparable has a concrete slab foundation. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$19,984 to \$24,825 or from \$17.76 to \$19.80 per square foot of living area.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$21,696. The requested assessment would reflect a total market value of \$216,960 or \$211.46 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 appellants also requested a reduced improvement assessment of \$17,046 or \$16.61 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 \$26,129. The subject's assessment reflects a market value of \$261,290 or \$254.67 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$21,479 or \$20.93 per square foot of living area.

The board of review did not submit comparables sales in support of its contention of the correct market value.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-05 dwellings that range in size from 960 to 1,219 square feet of living area. The dwellings range in age from 71 to 77 years old. Each comparable has either a crawl space or concrete slab foundation and a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$21,417 to \$26,649 or from \$21.04 to \$25.99 per square foot of living area.

Based on this evidence, the board of review requested 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 only comparable sales in this record were submitted by the appellant. These four comparable sales sold proximate in time to the subject's January 1, 2018 assessment date at issue. The comparables are similar to the subject in location and style but none are truly similar to the subject in overall property characteristics and present varying degrees of similarity to the subject in age, dwelling size, and other features. Each of the comparables lacks an attic which is a feature of the subject; three comparables are substantially younger dwellings than the subject; one comparable is a substantially larger dwelling than the subject; one comparable has central air conditioning, unlike the subject; three comparables each have a basement, unlike the subject; and three comparables each have a garage, a feature the subject lacks. Nevertheless, these comparables sold from March 2017 to December 2018 for prices ranging from \$175,000 to \$284,500 or from \$142.61 to \$234.40 per square foot of living area, land included. The subject's assessment reflects a market value of \$261,290 or \$254.67 per square foot of living area, land included, which falls within the range established by the comparable sales in this record on an overall market value basis but above the range on a price per square foot basis. The subject's higher price per square foot is logical considering its smaller dwelling size and the principle of economies of scale. Based on this evidence, the Board finds the appellant failed to prove by this market value evidence that a reduction in the subject's assessment is justified.

In the alternative, the appellant contends assessment inequity as a basis of the appeal concerning the improvement. 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 improvement assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables are similar to the subject in location and style but none are truly similar to the subject in overall property characteristics and present varying degrees of similarity to the subject in age, dwelling size, and other features. Seven comparables are substantially younger dwellings than the subject; three comparables are substantially larger dwellings than the subject; three comparables each have a basement, unlike the subject; and seven comparables each have a garage, a feature the subject lacks. These eight comparables have improvement assessments that range from \$19,984 to \$26,649 or from \$17.76 to \$25.99 per square foot of living area. The subject's improvement assessment of \$21,479 or \$20.93 per square foot of living area falls within the range established by the comparables in this record. 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 is not justified on inequity grounds.

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:

April 16, 2024



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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