



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

APPELLANT: Denis O'Connor
DOCKET NO.: 18-39208.001-R-1
PARCEL NO.: 10-31-311-031-0000

The parties of record before the Property Tax Appeal Board are Denis O'Connor, 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: \$8,032
IMPR.: \$25,253
TOTAL: \$33,285

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 frame construction with 1,482 square feet of living area. The dwelling is 87 years old and has a slab foundation. The property has a 5,020 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's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of the overvaluation argument the appellant submitted a grid analysis containing four comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 3,125 to 5,940 square feet of land area that are improved with class 2-03 dwellings of masonry construction. The homes range in size from 1,120 to 1,287 square feet of living area and range in age from 33 to 66 years old.

Three comparables have full unfinished basements and one comparable has a slab foundation. Two comparables have central air conditioning and three comparables have a 1-car or a 2-car garage. The comparables sold from May 2017 to October 2018 for prices ranging from \$235,000 to \$315,000 or from \$209.82 to \$249.41 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant submitted a grid analysis containing five comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of frame, masonry or frame and masonry construction that range in size from 1,506 to 1,713 square feet of living area and range in age from 64 to 91 years old. Four comparables have full basements, one of which is finished, and one comparable has a slab foundation. Three comparables have central air conditioning and each comparable has from a 1.5-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$25,582 to \$30,184 or from \$16.10 to \$17.62 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$33,285.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,265. The subject's assessment reflects a market value of \$382,650 or \$258.20 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 \$30,233 or \$20.40 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 properties that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 3,125 to 12,900 square feet of land area that are improved with class 2-03 dwellings of frame, masonry or frame and masonry construction. The homes range in size from 1,060 to 1,413 square feet of living area and range in age from 42 to 93 years old. Two comparables have full unfinished basements and two comparables have a slab foundation. One comparable has central air conditioning and two comparables have a 1-car or a 2-car garage. The comparables sold from March to December 2018 for prices ranging from \$305,000 to \$660,000 or from \$282.41 to \$472.78 per square foot of living area, including land.

The comparables have improvement assessments ranging from \$18,061 to \$28,227 or from \$15.81 to \$23.98 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1, #2 and #4, as well as the board of review's comparables #1 and #4, due to their full unfinished basements when compared to the subject. The Board finds the parties' remaining comparable sales are similar to the subject in location, building classification, foundation type and some features. However, each of the parties' best comparables has a newer and smaller dwelling than the subject. In addition, two of the parties' best comparables have central air conditioning, unlike the subject. Nevertheless, the best comparables sold from January to October 2018 for prices ranging from \$258,000 to \$345,000 or from \$230.36 to \$325.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$382,650 or \$258.20 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record on a total estimated market value basis but within the range on a per square foot basis. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's total estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is 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 based on assessment inequity.

The parties submitted eleven equity comparable properties for the Board's consideration. The Board gives less weight to the appellant's equity comparables #1, #3, #4 and #5, as well as the board of review's comparables #1 and #4, due to their basement foundation when compared to the subject. The Board finds the parties' remaining equity comparables have varying degrees of similarity to the subject. The best equity comparables have improvement assessments ranging from \$18,061 to \$25,899 or from \$16.99 to \$23.98 per square foot of living area. The subject's improvement assessment after the reduction granted from the appellant's overvaluation argument of \$25,253 or \$17.04 per square foot of living area falls within the range established by the best equity comparables in this record.

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 22, 2022



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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