



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

APPELLANT: Ken Wallenberg
DOCKET NO.: 18-44625.001-R-1
PARCEL NO.: 10-18-200-043-0000

The parties of record before the Property Tax Appeal Board are Ken Wallenberg, 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: \$6,137
IMPR.: \$20,534
TOTAL: \$26,671

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 1.5-story dwelling of frame exterior construction with 1,608 square feet of living area. The dwelling is approximately 65 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a one-car garage. The property has an 8,466 square foot site and is located in Morton Grove, Niles 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales with the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 2,950 to 9,112 square feet of land area. The comparables are improved with class 2-03 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,408 to

1,780 square feet of living area. The dwelling are 61 to 65 years old. Two comparables have crawl space foundations and two comparables have basements, one of which has finished area. Each comparable has central air conditioning, one comparable has a fireplace and three comparables each have either a one-car or a two-car garage. The properties sold from May 2016 to October 2018 for prices ranging from \$193,000 to \$267,000 or from \$115.14 to \$158.74 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$21,461, reflecting a market value of \$214,610 or \$133.46 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,671. The subject's assessment reflects a market value of \$266,710 or \$165.86 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 equity data on four comparable properties with the same assessment neighborhood code as the subject property. Since no sales data was provided for these four comparables to address the appellant's overvaluation argument, the Board will not further consider these comparables in its analysis.

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 only market value evidence in the record to be the four comparable sales presented by the appellant. The Board finds all the comparables are relatively similar to the subject in location, dwelling size, design and age. The Board finds the subject is superior to each of the comparables in that comparable #1 has a smaller dwelling size, basement area and garage size when compared to the subject dwelling; comparable #2 has no basement, as does the subject; comparable #3 has no basement and no garage, both features of the subject; and comparable #4 has a considerably smaller lot size when compared to the subject. Nevertheless, the four comparables sold from May 2016 to October 2018 for prices ranging from \$193,000 to \$267,000 or from \$115.14 to \$158.74 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$266,710 or \$165.86 per square foot of living area, including land, which falls within the range established by the only comparables in the record in terms of overall market value but above the range on a price per square foot basis. However, after considering adjustments to the comparables for differences in lot size, dwelling size and features when compared to the subject, the Board finds the appellant's comparable sales do not demonstrate the subject property is overvalued. Therefore, based on this record, the Board finds no reduction in the subject's assessment is 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ken Wallenberg, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602