



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

APPELLANT: Chris Carlson  
DOCKET NO.: 18-44689.001-R-1  
PARCEL NO.: 31-24-437-029-0000

The parties of record before the Property Tax Appeal Board are Chris Carlson, 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 warranted. The correct assessed valuation of the property is:

**LAND:** \$2,437  
**IMPR.:** \$6,116  
**TOTAL:** \$8,553

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 multi-level single family dwelling of frame and masonry construction containing 1,121 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a partial basement with a recreation room and one bathroom. The property has a 7,500 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-34 split-level residence 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 improved one-story or split-level residences classified as class 2-03, 2-04 or 2-34 properties under the Cook County Real Property Assessment Classification Ordinance that range in size from 1,121 to 2,011 square feet of living area. The dwellings are of frame or masonry construction that are 59 years old. Two comparables have slab foundations and two comparables have partial basements with recreation

rooms. Three comparables have central air conditioning, one comparable has one fireplace, and three comparables have a 1-car to a 2-car garage. These comparables have sites ranging in size from 7,200 to 9,138 square feet of land area and have the same assessment neighborhood code as the subject property. The comparables sold from June 2016 to October 2018 for prices ranging from \$15,000 to \$74,800 or from \$13.38 to \$66.73 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$3,134.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,553. The subject's assessment reflects a market value of \$85,530 or \$76.30 per square foot of living area, including land, when applying the level of assessment for class 2-34 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 improved with class 2-34 multi-level dwellings of frame and masonry exterior construction that range in size from 1,244 to 1,444 square feet of living area. The homes range in age from 41 to 63 years old. Each comparable has a partial basement with a formal recreation room, central air conditioning and a one-car or a two-car garage. Two comparables each have one fireplace. These properties have sites ranging in size from 7,989 to 10,672 square feet of land area and have the same assessment neighborhood code as the subject property. The comparables sold from November 2016 to December 2017 for prices ranging from \$102,000 to \$141,500 or from \$80.26 to \$110.20 per square foot of living area, including land.

### **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 record contains information on eight comparable sales submitted by the parties to support their respective sites. The Board gives little weight to appellant's comparables #1 and #2 due to differences from the subject dwelling in style, size and foundation. The Board gives less weight to appellant's comparable #3 due to the fact the purchase price appears to be an outlier when contrasted with the remaining class 2-34, split-level dwellings in the record. The Board gives less weight to board of review comparable #1 due to differences from the subject in age. The Board gives less weight to board of review comparable #2 due to differences from the subject dwelling in size. The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sales #3 and #4. Two of these comparable have central air condition and two comparables have garage, features the subject does not have, suggesting these properties would have a downward adjustment to make them more equivalent to the subject property. These three comparables sold for prices ranging from \$74,800 to \$106,000 or from \$66.73 to \$85.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$85,530 or \$76.30 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence

the Board finds the assessment of the subject property as established by the board of review is correct and 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: 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

Chris Carlson, 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