



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

APPELLANT: Chris Carlson  
DOCKET NO.: 18-44691.001-R-1  
PARCEL NO.: 31-35-212-057-0000

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** 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:** \$2,286  
**IMPR.:** \$4,536  
**TOTAL:** \$6,822

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 is improved with one-story dwelling of frame construction containing 1,178 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a slab foundation, one fireplace and a one-car attached garage. The property has a 7,620 square foot site located in Park Forest, Rich 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 and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales improved with class 2-03 dwellings of frame or frame and masonry exterior construction that range in size from 1,145 to 1,424 square feet of living area. The dwellings are 65 or 66 years old. Each comparable has a slab foundation, one comparable

has a fireplace and two comparables have a one-car or a two-car garage. The comparables have sites ranging in size from 3,000 to 7,370 square feet of land area and have the same assessment neighborhood code as the subject property. The comparables sold from March 2016 to December 2018 for prices ranging from \$36,000 to \$65,000 or from \$29.65 to \$45.65 per square foot of living area, including land. These same comparables have improvement assessments that range from \$3,339 to \$5,795 or from \$2.64 to \$4.18 per square foot of living area.

The appellant also provided four equity comparables improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,142 to 1,410 square feet of living area. The dwellings are 61 or 65 years old. Each comparable has a slab foundation, one comparable has a fireplace and three comparables have a one-car or a two-car garage. The comparables have the same assessment neighborhood code as the subject property. These comparables have improvement assessments that range from \$2,992 to \$3,934 or from \$2.62 to \$2.79 per square foot of living area. Equity comparable #3 is the same property as appellant's comparable sale #4. Equity comparable #2 sold in April 2016 for a price of \$96,000 or \$78.05 per square foot of living area, including land.

The appellant requested the subject's total assessment be reduced to \$4,954 and the improvement assessment be reduced to \$2,668.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,822. The subject's assessment reflects a market value of \$68,220 or \$57.91 per square foot of living area, including land, when applying the level of assessment for class 2-03 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$4,536 or \$3.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with one-story dwellings of frame and masonry construction that range in size from 1,170 to 1,248 square feet of living area. The dwellings range in age from 62 to 65 years old. Each comparable has a slab foundation, one comparable has central air conditioning, two comparables each have one fireplace and three comparables have a one-car or a two-car garage. The comparables have sites ranging in size from 6,873 to 9,900 square feet of land area and have the same assessment neighborhood code as the subject property. The comparables sold from June 2018 to December 2018 for prices ranging from \$74,260 to \$80,000 or from \$59.69 to \$65.59 per square foot of living area, including land. These same properties have improvement assessments ranging from \$3,042 to \$4,988 or from \$2.60 to \$4.26 per square foot of living area.

### **Conclusion of Law**

The appellant contends in part 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 on this basis.

In reviewing this record the Board finds the best evidence of market value to be appellant's comparable sale #2, and the comparables submitted by the board of review. The Board finds these comparables are most similar to the subject in size, most features and sold most proximate in time to the assessment date. These properties sold for prices ranging from \$43,000 to \$80,000 or from \$37.55 to \$65.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$68,220 or \$57.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's comparable sales #1, #3 and #4 due to differences from the subject dwelling in size and/or the sale date was not proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

Alternatively, appellant contends assessment inequity as the 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 Board finds the best evidence of assessment equity to be appellant's comparable sales #2 and #4, appellant's equity comparables #2 through #4, which includes a duplicate property, and the board of review comparables. These comparable are most similar to the subject in size and relative features. These comparables have improvement assessments ranging from \$2,992 to \$4,988 or from \$2.62 to \$4.26 per square foot of living area. The subject has an improvement assessment of \$4,536 or \$3.85 per square foot of living area which is within the range established by the best comparables in this record. The remaining comparables were given less weight due to differences from the subject property in dwelling size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject improvement was being inequitably assessed.

In conclusion, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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.



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Chairman



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Member



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Member



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Member



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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



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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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