



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

APPELLANT: Aaron Bell
DOCKET NO.: 18-44697.001-R-1
PARCEL NO.: 31-03-311-015-0000

The parties of record before the Property Tax Appeal Board are Aaron Bell, 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: \$2,644
IMPR.: \$6,610
TOTAL: \$9,254

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 two-story dwelling of frame exterior construction with 2,121 square feet of living area. The dwelling is 50 years old. Features of the home include a partial basement with a formal recreation room, a fireplace, and a 2-car garage. The property has a 11,752 square foot site and is located in Country Club Hills, Rich Township, Cook County. The subject is classified as a class 2-78 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 located within the same assessment neighborhood code as the subject. The properties are improved with class 2-78 dwellings that range in size from 2,573 to 3,229 square feet of living area and range in age from 48 to 119 years old. The comparables have features with varying degrees of similarity of the subject. The sales

occurred from January 2017 to February 2018 for prices ranging from \$100,000 to \$170,000 or from \$30.97 to \$52.98 per square foot of living area, including land. The appellant also disclosed the subject property is owner occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,891. The subject's assessment reflects a market value of \$128,910 or \$60.78 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review indicated that 2017 was the first year of the general assessment cycle and no equalization factor was applied for Rich Township. In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same neighborhood code as the subject. The properties are improved with class 2-78 dwellings that range in size from 2,084 to 2,276 square feet of living area and range in age from 18 to 51 years old. The comparables have features with varying degrees of similarity of the subject. The sales occurred from December 2015 to November 2018 for prices ranging from \$149,900 to \$230,000 or from \$66.59 to \$101.05 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

The Board takes notice that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-45309.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$9,254. The Property Tax Appeal Board further takes notice that the 2017 and 2018 tax years are within the same general assessment period for Rich Township.

Conclusion of Law

The appellants contend 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 a reduction in the subject's assessment is appropriate based on Section 16-185 of Property Tax Code.

The Board finds the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket number 17-45309.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$9,254 based on an agreement between the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Therefore, the Board finds that the prior year's decision should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Board finds that 2017 and 2018 are within the same general assessment period for Rich Township. Additionally, the appellant's appeal indicates the subject property is owner occupied. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the decision of the Property Tax Appeal Board for the 2017 tax year was reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision. The Board also finds the subject's market value as reflected by the assessment falls within the range established by the comparable sales in the 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:

December 20, 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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