



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

APPELLANT: Mary Kay Crosson  
DOCKET NO.: 18-46897.001-R-1  
PARCEL NO.: 14-31-401-013-0000

The parties of record before the Property Tax Appeal Board are Mary Kay Crosson, the appellant(s), 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:** \$13,650  
**IMPR.:** \$51,215  
**TOTAL:** \$64,865

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 consists of two improvements. Improvement #1 is a two-story dwelling of masonry construction with 1,428 square feet of living area. Improvement #1 is 128 years old. Features of Improvement #1 include a slab foundation. Improvement #2 is a two-story dwelling of frame construction with 1,560 square feet of living area. Improvement #2 is 128 years old. Features of Improvement #2 include a slab foundation. The property's site is 3,000 square feet, and it is located in West Chicago Township, Cook County. Improvement #1 and Improvement #2 are both classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner-occupied.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. On their residential appeal, the appellant indicated that they would be proceeding based on "assessment

equity” and “recent sale” The appellant submitted information on seven equity comparables. The appellant did not submit any information on a recent sale of the subject property and did not submit answers to Section IV of the residential appeal. The appellant did submit information on four sales comparables. When listing the features of the subject property on both their equity grid and their sales comparables grid, the appellant listed that the subject property had a living area of 1,428 square feet. Based on this square footage the appellant contends that the subject’s assessment reflects a market value of \$648,650 or \$454.25 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 also contends that the subject property has an improvement assessment of \$51,215 or \$35.86 per square foot of living area. The appellant is requesting an assessment of \$47,886.

The board of review indicated that the subject property had two improvements with 1,428 square feet for one improvement and 1,560 square feet for the other, for a total of 2,988 square feet. In support of this contention the board of review submitted an arial photograph of the subject property that shows two distinct improvements. The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,865. The subject's assessment reflects a market value of \$648,650 or \$217.09 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 also contends that the subject property has an improvement assessment of \$51,215 or \$21.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties each of which contained both sales data and equity information. Based on this evidence, the board of review is requesting that the assessment not be changed.

### **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 appellant indicated that they were proceeding based on a recent sale but submitted comparable sales. As the board of review submitted comparable sales in their case in chief, the board of review was not prejudiced by the appellant’s evidence and the analysis of this decision will be focused on comparable sales when it comes to market value. The Board finds the appellant did not meet their burden of proof and a reduction in the subject's assessment is not warranted.

Firstly, the board finds that the board of review’s contention that the subject property had a total size of 2,988 square feet between two improvements. The Board finds the picture submitted by the board of review to be persuasive. Additionally, for this limited purpose, the Board takes official notice of PTAB decision 17-34881.001-R-1 for the same subject property which found that the subject property had two improvements totaling 2,988 square feet. As such the Board finds that the subject’s total assessment of \$64,865 reflects a market value of \$648,650 or \$217.09 per 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 also finds that the subject property has an improvement assessment of \$51,215 or \$21.70 per square foot of living area.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparable #2 and #3. These comparables sold for prices ranging from \$273.06 to \$362.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$217.09 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on the overvaluation argument is not justified.

The appellant also 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 the board of review's comparable #2 and #3. These comparables had improvement assessments that ranged from \$21.07 to \$24.13 per square foot of living area. The subject's improvement assessment of \$21.70 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds, as to the equity argument, the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

April 16, 2024



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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