



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

APPELLANT: Valerie & Richard Persenaire
DOCKET NO.: 18-48179.001-R-1
PARCEL NO.: 32-25-107-019-0000

The parties of record before the Property Tax Appeal Board are Valerie & Richard Persenaire, the appellants, 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: \$2,002
IMPR.: \$629
TOTAL: \$2,631

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of frame exterior construction with 940 square feet of living area. The dwelling is approximately 57 years old. The home features a full basement that is unfinished. The property has a 7,280 square foot site and is located in Sauk Village, Bloom Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales with the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,600 to 9,216 square feet of land area. The comparables are improved with class 2-02 dwellings of frame exterior construction ranging in size from 864 to 972 square feet of living area. The comparables range in age from 46 to 60 years old. One comparable has a partial basement with

finished area and three comparables each have a concrete slab foundation. One comparable has central air conditioning, one comparable has a fireplace and each comparable has either a one-car or a two-car garage. The comparables sold from September 2017 to December 2018 for prices ranging from \$20,500 to \$32,000 or from \$21.65 to \$35.71 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$2,631, reflecting a market value of \$26,310 or \$27.99 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 \$5,464. The subject's assessment reflects a market value of \$54,640 or \$58.13 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 information on three comparable properties consisting of two equity comparables identified as #2 and #3. As equity data is not responsive to the appellants' overvaluation argument, this data will not be further examined.

Comparable #1 consists of a sale property with the same assessment neighborhood code as the subject and located within .25 of a mile from the subject. The lot contains 8,800 square feet of land area and is improved with one-story dwelling of frame exterior construction with 980 square feet of living area. The dwelling is 48 years old and has a full basement with finished area and a two-car garage. The board of review reported the property sold in June 2015 for a price of \$1.00.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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 the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five suggested comparable sales for the Board's consideration. The Board has given less weight to board of review comparable sale #1 due to its sale date occurring less proximate in time to the assessment date at issue than the comparable sales presented by the appellants. Furthermore, the sale of this property appears to be an outlier due to its sale price of \$1.00.

The Board finds the best evidence of market value to be the appellants' comparables, which have the same property classification as the subject and are similar to the subject in location, dwelling size and age. The comparables sold from September 2017 to December 2018 for prices ranging

from \$20,500 to \$32,000 or from \$21.65 to \$35.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$54,640 or \$58.13 per square foot of living area, including land, which is greater than the best comparable sales in this record both in terms of overall market value and on a price per square foot basis. The Board finds the subject's higher estimated market value as reflected by its assessment is excessive. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellants request is warranted.

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

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: February 21, 2023



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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