



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

APPELLANT: John & Sharon Esposito  
DOCKET NO.: 18-50137.001-R-1  
PARCEL NO.: 32-31-118-007-0000

The parties of record before the Property Tax Appeal Board are John & Sharon Esposito, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$2,398  
**IMPR.:** \$5,102  
**TOTAL:** \$7,500

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a 2017 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 containing 1,880 square feet of living area. The dwelling was built in 1961 and is approximately 57 years old. Features of the home include a concrete slab foundation and a 1-car garage. The property has a 7,380 square foot site and is located in Park Forest, Bloom Township, Cook County. The subject is classified as a class 2-04 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 six comparable sales with a different assessment neighborhood code than the subject and located from .67 to 1.19 miles from the subject. The comparables have sites ranging in size from 7,089 to 10,112 square feet of land area and are improved with one-story dwellings that range in size from 1,718 to 1,904 square feet of living

area and were built from 1953 to 1957. Four comparables have central air conditioning, three comparables each have a fireplace and each comparable has a 1-car to 2-car garage. The comparables sold from February 2017 to October 2018 for prices ranging from \$20,000 to \$110,000 or from \$11.07 to \$57.77 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$5,268.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,574. The subject's assessment reflects a market value of \$105,740 or \$56.24 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 equity comparables that do not address the appellants' overvaluation argument and will not be considered further in this analysis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel noted that board of review comparables are not recent sales.

### **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 Board finds the only evidence of market value was the six comparable sales submitted by the appellants which were similar to the subject property in dwelling size and age but have varying degrees of similarity in location, site size and features. The Board finds four comparables have central air conditioning, three comparables have a fireplace, three comparables have a larger garage, and one comparable has a 37% larger site when compared to the subject suggesting downward adjustments are necessary to make them more equivalent to the subject. These comparables sold from February 2017 to October 2018 for prices ranging from \$20,000 to \$110,000 or from \$11.07 to \$57.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$105,740 or \$56.24 per square foot of living area, including land, which is within the range established by the comparable sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimate of market value as reflected by the assessment is excessive and a reduction in the subject's assessment is 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

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

John & Sharon Esposito, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602