



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

APPELLANT: Patricia Wosick
DOCKET NO.: 19-29602.001-R-1
PARCEL NO.: 08-11-420-012-0000

The parties of record before the Property Tax Appeal Board are Patricia Wosick, 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: \$4,875
IMPR.: \$20,125
TOTAL: \$25,000

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 2019 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, single-family dwelling of masonry exterior construction with 1,231 square feet of living area. The dwelling is 64 years old and features a full basement with finished area, central air conditioning, and a 1-car garage. The property has a 7,500-square foot site and is located in Mt. Prospect, Elk Grove Township, Cook County. The subject is classified as a class 2-03, residential 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.¹ In support of the overvaluation argument, the appellant submitted

¹ Although the appellant marked "Contention of law" on the residential appeal form as one of the bases of the appeal, the evidence submitted by appellant's counsel supports overvaluation argument rather than contention of

information on three comparable sales as one comparable was listed twice. The comparable sales are located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 7,800 to 8,850 square feet of land area and are improved with similar class 2-03 dwellings of frame or frame and masonry exterior construction that range in size from 1,424 to 1,530 square feet of living area. The dwellings range in age from 56 to 72 years old. Two comparable each have an unfinished basement and one comparable was built on a crawl-space foundation; one dwelling has central air-conditioning and one home has a fireplace; and each property has a 1-car or a 2-car garage. The comparables sold from October 2017 to August 2018 for prices of either \$240,000 or \$253,000 or from \$156.86 to \$171.18 per square foot of living area, including land. The appellant also submitted deeds associated with the three comparable sales and a brief in support of the appeal. In the brief, the appellant's counsel argued that "[p]etitioner respectfully objects to this assessment when compared to **sales data** of comparable properties in the same neighborhood and classification." [Emphasis added]. Additionally, appellant's counsel asserted that the subject's "... assessment is greater than the **fair cash and/or market value** of the subject." [Emphasis added].

In support of the inequity in assessment argument, the appellant provided information on four comparable properties that were located within the same neighborhood code as the subject property and had varying degrees of similarity to the subject. The comparables have improvement assessments that range from \$16,854 to \$24,705 or from \$12.91 to \$17.81 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$20,469. The requested assessment would reflect a total market value of \$204,690 or \$166.28 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$15,594 or \$12.67 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,399. The subject's assessment reflects a market value of \$283,990 or \$230.67 per square foot of living area, land included, when applying the level of assessment for class 2 properties of 10% as determined by the Cook County classification ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with equity data. The equity comparables were located within ¼ of a mile from the subject and in the same neighborhood code as the subject property. The comparables consist of one-story masonry dwellings containing 1,204 to 1,260 square feet of living area. The dwellings were each built 64 years ago. Each comparable has a full or partial basement, two with finished area; two homes have central air-conditioning; two dwellings each have one fireplace; and each comparable has a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$27,353 to \$27,931 or from \$21.75 to \$22.75 per square foot of living area. The board of review failed to address the appellant's overvaluation

law. For the reasons discussed in this decision, the Board will analyze this appeal based on overvaluation rather than contention of law.

argument with market value evidence Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds that the evidence submitted by the board of review was not responsive to the appellant's market value/overvaluation argument. The comparables presented by the board of review did not contain any sales data including dates of sales, total sale prices, and sale price per square foot of living area. The record contains evidence submitted by the appellant which contains market value (overvaluation) data. The record further contains a brief submitted by the appellant's counsel in which he argues that the subject is overvalued and that the subject's assessment is not reflective of its "fair cash and/or market value." This argument by the appellant's counsel is further supported by the sales data on three comparable properties. Based on appellant's counsel's argument, in addition to the supporting comparable sales data, the Board finds that the evidence in the record supports the appellant's claim of overvaluation notwithstanding the incorrectly marked residential appeal form.

The Board finds the only evidence of market value in the record consists of three comparable sales submitted by the appellant as one comparable was listed twice. The Board gave less weight to appellant's comparable sale #2 based on its dissimilar crawl-space foundation when compared to the subject's basement foundation.

The two best comparable sales in the record are similar to the subject in location, design, age, dwelling size, and most features. These comparables sold in October 2017 and August 2018 for prices of \$253,000 and \$240,000 or for \$171.18 and \$168.54 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$283,990 or \$230.67 per square foot of living area, including land, which is higher than the two best comparable sales in this record on both an overall value basis and a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds that the subject property is overvalued and, therefore, a reduction in the subject's assessment is warranted.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a basis of the appeal. The Board finds that after considering the assessment reduction granted to the subject property based on market value consideration, the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: June 8, 2021



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

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