



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

APPELLANT: Thomas Paine
DOCKET NO.: 19-34231.001-R-1
PARCEL NO.: 19-06-115-009-0000

The parties of record before the Property Tax Appeal Board are Thomas Paine, 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 **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: \$5,068
IMPR.: \$13,652
TOTAL: \$18,720

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 dwelling of masonry exterior construction with 1,376 square feet of living area. The dwelling is approximately 30 years old. Features of the home include a full basement finished as a formal recreation room and a two-car garage. The property has a 7,240 square foot site and is located in Stickney, Stickney Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the same neighborhood code as

the subject property.¹ The comparables are improved with similar class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,081 to 1,602 square feet of living area. The dwellings range in age from 77 to 95 years old. Each comparable features a full basement with one finished as a formal recreation room, two comparables have central air conditioning, one comparable has a fireplace and one comparable has a two-car garage. The comparables sold from February to December 2017 for prices ranging from \$70,000 to \$140,000 or from \$64.75 to \$101.47 per square foot of living area, including land.

In support of the inequity argument, the appellant provided information on nine comparable properties that were located in the same neighborhood code as the subject property. The comparables are improved with a 1.5 to 1.9-story dwelling and eight, one-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,060 to 1,500 square feet of living area. The dwellings range in age from 56 to 89 years old. Each comparable has a full basement with two finished as formal recreation rooms, six comparables have central air conditioning and each comparable has a 1-car to a 2.5-car garage. The comparables have improvement assessments that range from \$7,409 to \$11,218 or from \$6.31 to \$8.48 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$13,187. The requested assessment would reflect a total market value of \$131,870 or \$95.84 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 request would lower the subject's improvement assessment to \$8,119 or \$5.90 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 \$18,720. The subject's assessment reflects a market value of \$187,200 or \$136.05 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%. The subject has an improvement assessment of \$13,652 or \$9.92 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted sales data and assessment data on four comparable properties located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 3,690 to 6,282 square feet of land area. The comparables are improved with one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,037 to 1,253 square feet of living area. The dwellings range in age from 36 to 94 years old. Each comparable features a full basement with one finished as a formal recreation room, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a two-car garage. The comparables sold from February to October 2018 for prices ranging from \$174,900 to \$240,000 or from \$163.93 to \$208.43 per square foot of living area, including land. The comparables have improvement assessments that range from \$11,507 to \$12,892 or from \$10.29 to \$11.10 per

¹ The appellant reported conflicting site sizes for the subject and the appellant's comparables in two separate grid analyses.

square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales, as well as board of review comparable sale #2 due to their considerably older dwellings when compared to the subject dwelling. Furthermore, the appellant's comparable sales occurred in 2017, which are dated and less likely to reflect the subject's market value as of the January 1, 2019 assessment. The Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #4. These comparables have varying degrees of similarity when compared to the subject. They sold from April to October 2018 for prices ranging from \$174,900 to \$240,000 or from \$168.66 to \$208.43 per square foot of living area, land included. The subject's assessment reflects a market value of \$187,200 or \$136.05 per square foot of living area, including land, which is within the overall price range established by the best comparable sales in this record but below the range on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a 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 parties submitted 13 equity comparable properties for the Board's consideration that were located within the subject's neighborhood code. The Board finds none of the comparables are truly similar to the subject due to their considerably older ages, dissimilar dwelling sizes and differences in features such as central air conditioning, finished basements and/or garages. Nevertheless, the Board gives less weight to appellant's comparable #6 and board of review comparable #2 which differ from the subject in design and/or their dwellings are 59 and 64 years older than the subject dwelling, respectively. The Board finds the best evidence of assessment equity to be the remaining assessment comparables in the record. These comparables have varying degrees of similarity when compared to the subject. These comparables have

improvement assessments that range from \$6.31 to \$11.10 per square foot of living area. The subject's improvement assessment of \$9.92 per square foot of living area is within the range established by the best comparables in this record on a square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. Based on this record, the Board finds 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 based on assessment uniformity 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:

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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