



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

APPELLANT: Alan Gice  
DOCKET NO.: 19-34632.001-R-1  
PARCEL NO.: 09-07-306-007-0000

The parties of record before the Property Tax Appeal Board are Alan Gice, 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:** \$5,775  
**IMPR.:** \$17,525  
**TOTAL:** \$23,300

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 masonry dwelling with 1,045 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a full unfinished basement and a two-car garage. The property has an 8,250 square foot site and is located in Des Plaines, Maine 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 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. The comparables have sites that range in size from 6,854 to 8,550 square feet of land area and are improved with similar class 2-03 dwellings of frame construction. The dwellings range in size from 1,069 to 1,409 square feet of living area and are either 64 or 65 years old.

Three comparables have crawl space foundations and one comparable has a full unfinished basement. Two comparables have central air-conditioning. The comparables have from a one-car to a two and one-half car garage. The comparables sold from May 2017 to August 2019 for prices ranging from \$175,000 to \$245,500 or from \$124.20 to \$198.14 per square foot of living area, including land. Appellant's counsel also submitted copies of the deeds associated with each sale.

In support of the equity argument, the appellant provided information on nine comparable properties located within the same neighborhood code as the subject property. The comparables consist of one-story frame dwellings built 64 or 65 years ago. The dwellings range in size from 1,027 to 1,182 square feet of living area. Five comparables have crawl space foundations and four comparables have either a full or partial basement with finished area. Six comparables have central air-conditioning. The comparables have from a one-car to a two and one-half car garage. The comparables have improvement assessments that range from \$11,613 to \$13,719 or from \$11.11 to \$13.36 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$18,103. The requested assessment would reflect a total market value of \$181,030 or \$173.23 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 \$12,328 or \$11.80 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 \$23,300. The subject's assessment reflects a market value of \$233,000 or \$222.97 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 subject has an improvement assessment of \$17,525 or \$16.77 per square foot of living area.

In support of both the overvaluation and equity arguments the board of review submitted information on four comparable properties, three of which are located within the same neighborhood code as the subject. The comparables have sites that range in size from 7,150 to 8,631 square feet of land area and are improved with one-story masonry or frame and masonry dwellings ranging in size from 1,045 to 1,192 square feet of living area that were built from 60 to 64 years ago. Each comparable has a full basement, two with finished area, and a one-car or a two-car garage. One comparable has central air-conditioning and two comparables each have a fireplace. The comparables sold in August or September 2019 for prices ranging from \$262,000 to \$340,000 or from \$239.80 to \$285.23 per square foot of living area, land included, and have improvement assessments that range from \$21,701 to \$22,562 or from \$18.34 to \$21.59 per 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 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 appellant's comparables #1, #2 and #3 as comparables #1 and #2 both feature a crawl space foundation and central air-conditioning dissimilar to the subject and as the 2017 sale of comparable #3 is dated relative to the January 1, 2019 assessment date at issue. The Board also gave less weight to board of review comparables #3 and #4 which have finished area in the basement, a fireplace and/or central air-conditioning dissimilar to the subject.

The Board finds the best evidence of market value to be appellant's comparable #4 and board of review comparables #1 and #2 which are similar to the subject property in location, age, design, and most features. These comparables sold in August or September 2019 for prices ranging from \$245,500 to \$340,000 or from \$198.14 to \$285.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$233,000 or \$222.97 per square foot of living area, including land, which is lower than the best comparable sales in this record on an overall basis but within the range on a per square foot basis. After considering adjustments to the comparables for differences from the subject in attributes such as dwelling size and/or garage size, 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 presented data on 13 suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparables as each have either a crawl space foundation or finished basement area, dissimilar to the subject's full unfinished basement. Further, six of appellant's comparables feature central air-conditioning dissimilar to the subject. The Board also gave less weight to board of review comparables #3 and #4 which have finished basement area, a fireplace and/or central air-conditioning, all dissimilar to the subject.

The Board finds board of review comparables #1 and #2 are the best comparables in the record and are similar to the subject in age, design, and most features. These comparables had improvement assessments of \$21,701 and \$21,866 or \$18.45 and \$18.34 per square foot of living area, respectively. The subject's improvement assessment of \$17,525 or \$16.77 per square foot of living area is lower than the best comparables submitted for the Board's consideration. After adjusting the comparables for any differences from the subject, the Board finds that the appellant

did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment 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



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:

May 18, 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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