



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

APPELLANT: Joseph Perna  
DOCKET NO.: 19-37683.001-R-1  
PARCEL NO.: 04-29-100-170-0000

The parties of record before the Property Tax Appeal Board are Joseph Perna, the appellant(s), 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:** \$18,015  
**IMPR.:** \$33,485  
**TOTAL:** \$51,500

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 two-story dwelling with 2,543 square feet of living area of frame construction. The dwelling was constructed in 1987. Features include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 15,013 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of the overvaluation argument the appellant submitted information on three comparable sales. The comparables were improved with single-family residences of frame construction, three of which were located on the subject's block. The comparables ranged: in size from 2,505 to 2,891 square feet of living area. The sales occurred from August 2018 to October 2019 for

prices ranging from \$445,000 to \$555,000 or \$171.57 to \$218.25 per square foot, including land. In support of the assessment inequity argument the appellant submitted information on eight equity comparables. The comparables were improved with two-story single-family residences of either frame or frame and masonry construction. The comparables ranged: in age from 29 to 32 years old; in size from 2,072 to 3,145 square feet of living area; and in improvement assessment from \$9.94 to \$14.02 per square foot. Based on this evidence, the appellant requested an assessment of \$47,964.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,816, with an improvement assessment of \$38,801 or \$15.26 per square foot of living area. The subject's assessment reflects a market value of \$568,160 or \$223.42 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables with sales data, either located on the subject's block or within a ¼ mile radius of the subject's location or within its subarea. These sales occurred from June 2017 to December 2018 for prices ranging from \$570,00 to \$801,000 or \$220.16 to \$276.59 per square foot including land. The comparables were improved with two-story, single-family residences of either frame or masonry or frame and masonry construction. The comparables ranged: in age from 29 to 44 years old; in size from 2,589 to 2,962 square feet of living area; and in improvement assessment from \$15.32 to \$17.18 per square foot.

### **Conclusion of Law**

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

The Board finds the best evidence of market value to be *appellant's comparable sales #1, #2, and #3* and *board of review comparable #1*. These comparables were given greater weight due to their proximity to the subject. These comparables sold for prices ranging from \$171.57 to \$220.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$223.42 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment *is* justified. After this reduction, the Board finds the subject is equitably assessed.

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:

December 19, 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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