FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joseph & Rita Tijerina
DOCKET NO.: 19-44243.001-R-1
PARCEL NO.: 24-07-212-029-0000

The parties of record before the Property Tax Appeal Board are Joseph & Rita Tijerina, the appellants, 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:	$3,125
IMPR.:	$16,247
TOTAL:	$19,372

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story dwelling with 1,306 square feet of living area of masonry exterior construction. The dwelling is approximately 43 years old. Features of the home include a full unfinished basement[1] and a 2-car garage. The property has a 6,250 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

[1] The parties disagree regarding the subject's foundation type and finish. The appellants reported the subject has "craw" and formal recreation room and the board of review reported the subject has a full unfinished basement. The Board finds the appellants' description to be illogical. Thus, the Board finds the best evidence of foundation type and finish is found in the board of review's evidence, which was not refuted by the appellants.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 3,125 to 10,004 square feet of land area and are improved with class 2-03 homes of frame exterior construction ranging in size from 1,020 to 1,738 square feet of living area. The dwellings range in age from 63 to 70 years old. Three homes each have a crawl space foundation and one home has a concrete slab foundation. One home has central air conditioning and each home has a 1-car or a 2-car garage. The comparables sold from February 2017 to November 2018 for prices ranging from $104,500 to $160,000 or from $91.18 to $116.45 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment to $13,438.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $19,372. The subject's assessment reflects a market value of $193,720 or $148.33 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 four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 6,900 to 10,006 square feet of land area and are improved with 1-story or 1.5-story homes of frame or masonry exterior construction ranging in size from 1,200 to 1,639 square feet of living area. The dwellings range in age from 44 to 63 years old. Two homes have a basement, one home has a crawl space foundation, and one home has a concrete slab foundation. Three homes have central air conditioning and each home has a 1-car or a 2-car garage. The comparables sold from July 2017 to August 2019 for prices ranging from $205,000 to $269,000 or from $151.85 to $196.02 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables and the board of review's comparables #1 and #4, due to substantial differences from the subject in dwelling size, age, and/or design and/or which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #3, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and some features, although these comparables have central air conditioning unlike the subject and one home lacks a basement that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most comparables sold for prices of $205,000 and $246,000 or $151.85 and $196.02 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $193,720 or $148.33 per square foot of living area, including land, which is below the best two comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment 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:

C E R T I F I C A T I O N

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: July 16, 2024

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

Joseph & Rita Tijerina, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

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