



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

APPELLANT: Steven Umlor
DOCKET NO.: 19-51928.001-R-1
PARCEL NO.: 06-23-207-011-0000

The parties of record before the Property Tax Appeal Board are Steven Umlor, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$3,159
IMPR.: \$4,076
TOTAL: \$7,235

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 with 961 square feet of living area of frame construction. The dwelling was constructed in 1966. Features of the home include a concrete slab foundation, central air conditioning, and a 1-car garage. The property has a 9,028 square foot site and is located in Streamwood, Hanover Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The one-story frame dwellings range in size from 893 to 986 square feet of living area and are situated on sites that contain 6,600 or 14,870 square feet of land area. Features have varying degree of similarity when compared to the subject. The comparable properties sold from January 2017 to December 2018 for prices

from \$60,000 to \$75,000; in living square footage between 893 to 986; or \$64.05 to \$83.99 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,965. The subject's assessment reflects a market value of \$169,650 or \$176.53 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The one-story frame dwellings range in size from 913 to 992 square feet of living area and are situated on sites that contain from 6,331 to 9,235 square feet of land area. Features have varying degree of similarity when compared to the subject. The comparable sold from September to November 2018 for prices ranging from \$240,000 to \$246,000 or from \$241.94 to \$268.35 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued the comparables submitted by the board of review are superior to the subject in room count, basement area, number of bathrooms, and/or garage size.

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 *did meet* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board gave less weight to comparables #1 and #2 submitted by the appellant as well as each comparable submitted by the board of review due to their superior finished basements when compared to the subject's concrete slab foundation. The Board finds the best evidence of market value in this record are *appellant's comparable sales #3, and #4*. These comparables are more similar to the subject in location, age, design size, and features. These comparables sold in July and December of 2018 for prices of \$65,500 and \$75,000 or \$71.74 to \$83.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$169,650 or \$176.53 per square foot of living area, including land, which is greater than the most similar comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment *is* 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:

April 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Steven Umlor, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Parkway
Inverness, IL 60067

COUNTY

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