



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

APPELLANT: Brian Booker  
DOCKET NO.: 19-53348.001-R-1  
PARCEL NO.: 30-17-209-019-0000

The parties of record before the Property Tax Appeal Board are Brian Booker, 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:** \$1,511  
**IMPR.:** \$4,365  
**TOTAL:** \$5,876

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 is improved with a one-story dwelling of frame and masonry exterior construction that contains 1,215 square feet of living area. The dwelling is approximately 102 years old. Features of the property include a basement with a recreation room, one bathroom, and a 1-car detached garage. The property has a 4,650 square foot site located in Calumet City, Thornton 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 as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with dwellings of frame or masonry construction that range in size from 1,248 to 1,488 square feet of living area. The homes range in age from 24 to 119 years old. Comparable #2 has a slab foundation while the three remaining comparables have full basements with one having finished area. Each

comparable has one bathroom and a 1, 1½ or 2-car detached garage. These properties have sites ranging in size from 3,090 to 6,200 square feet of land area. The comparables have the same classification code and neighborhood code as the subject property. The sales occurred from April 2017 to March 2018 for prices ranging from \$29,000 to \$33,000 or from \$19.97 to \$26.44 per square foot of living area, including land.

The appellant also disclosed in the sales grid analysis that the subject property was purchased in March 2018 for a price of \$26,000 but had not indicated that recent sale was a basis of the appeal in section 2d of the appeal form and did submit/complete Section IV – Recent Sale Data of the appeal form. The appellant did submit a copy of a printout from the Cook County Recorder of Deeds indicating a Trustee's Deed for the subject property was recorded on March 7, 2018, and indicated a purchase price of \$26,000. The appellant provided a copy of the Trustee's Deed disclosing the grantor was Elizabeth S. Penn, Trustee of 34 Trust, and the grantee was Brian Booker, the appellant.

As further documentation, the appellant provided copies of the deeds associated with the sales of the comparables he utilized. The grantors associated with appellant's comparables #3 and #4 were identified as the Secretary of Housing and Urban Development (HUD) and Fannie Mae AKA Federal National Mortgage Association, respectively. The appellant requested the subject's total assessment be reduced to \$2,743.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,876. The subject's assessment reflects a market value of \$58,760 or \$48.36 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-03 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of masonry or frame construction that range in size from 1,032 to 1,199 square feet of living area. The homes range in age from 32 to 92 years old. Comparable #1 has a crawl space foundation while the three remaining comparables have full unfinished basements. Three comparables have central air conditioning, and three comparables have either a 1-car or a 1½-car garage. Each property has one bathroom. These properties have sites ranging in size from 3,999 to 6,600 square feet of land area. Each comparable has the same classification code and neighborhood code as the subject property. The sales occurred from April 2018 to March 2019 for prices ranging from \$98,000 to \$125,000 or from \$89.24 to \$121.12 per square foot of living area, including land. The board of review asserted that adjusting the subject's price to the lowest sales price per square foot of these comparables would result in a hypothetical market value for the subject of \$108,427, rounded, or an assessment that would exceed the subject's actual assessed value, which supports the correctness of the assessment.

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

The record contains eight comparable sales submitted by the parties that have the same classification code and neighborhood code as the subject property. The comparables have varying degrees of similarity to the subject dwelling in age and features. Each set of comparables reflect market values that are quite divergent with the appellant's comparables selling for prices ranging from \$29,000 to \$33,000 or from \$19.97 to \$26.44 per square foot of living area, including land, while the board of review comparables sold for prices ranging from \$98,000 to \$125,000 or from \$89.24 to \$121.12 per square foot of living area, including land. There was no explanation in this record as to why properties that seem to have similar characteristics have prices that are so different. The evidence disclosed that appellant's comparables #3 and #4 were sold by government institutions, HUD and Fannie Mae, which does call into question the arm's length nature of the sales. Additionally, appellant's comparable #2 and board of review comparables #1 through #3 are much younger/newer than the subject dwelling indicating adjustments for age may be appropriate. Nevertheless, the subject's assessment reflects a market value of \$58,760 or \$48.36 per square foot of living area, including land, which is bracketed by the range of the sales submitted by each party.

The Board gives little weight to the sales information associated with the subject property provided by the appellant. First, the appellant did not mark on the appeal petition that recent sale was a basis of the appeal. Both section 16-180 of the Property Tax Code (35 ILCS 200/16-180) and section 1910.50(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(a)) provide in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Board." The appellant's failure to clearly mark on the petition that recent sale was a basis of the appeal precludes this Board from considering that argument. Second, the appellant did not submit or complete page two of the residential appeal form that contains Section IV – Recent Sale Data, that would have provided information about the nature and circumstances of the purported sale. Finally, the appellant did not submit a copy of the closing statement, listing, sales contract, or real estate transfer declaration associated with the purported sale that would allow this Board to determine the validity of the transaction in establishing the assessment of the subject property.

In conclusion, based on this record and the sales submitted by the parties, 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: \_\_\_\_\_

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 21, 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

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