



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

APPELLANT: Valerie & Richard Persenaire
DOCKET NO.: 19-53358.001-R-1
PARCEL NO.: 32-36-104-021-0000

The parties of record before the Property Tax Appeal Board are Valerie & Richard Persenaire, 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 ***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: \$1,815
IMPR.: \$3,050
TOTAL: \$4,865

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 one-story dwelling of frame exterior construction with 918 square feet of living area. The dwelling is approximately 57 years old. Features of the home include an unfinished basement and a two-car garage. The property has a 6,600 square foot site and is located in Sauk Village, Bloom Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales within the same assessment neighborhood code as the subject property. The comparables have sites with either 6,600 or 6,710 square feet of land area. The comparables are improved with class 2-02 dwellings of frame exterior construction ranging in size from 864 to 936 square feet of living area. The dwellings are 56 or 57 years old. One comparable has a concrete slab foundation and three

comparables each have an unfinished basement. Three comparables each have a two-car garage. The comparables sold from January 2017 to June 2019 for prices ranging from \$20,000 to \$30,500 or from \$21.37 to \$33.41 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$2,495, reflecting a market value of \$24,950 or \$27.18 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,500. The subject's assessment reflects a market value of \$55,000 or \$59.91 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%. The board of review also indicated that 2017 was the first year of the triennial general assessment period for Bloom Township and that no township equalization factor was issued for 2019.

In support of its contention of the correct assessment the board of review submitted information on four properties, three of which present sales data. As equity data shown by comparable #3 is not responsive to the appellants' overvaluation argument, this data will not be further examined.

The three sales comparables are located within the same assessment neighborhood code as the subject. The lot sizes range in size from 6,600 to 6,820 square feet of land area. The parcels are improved with class 2-02 one-story dwellings of frame exterior construction ranging in size from 913 to 961 square feet of living area. The dwellings are 45 to 58 years old. One comparable has a concrete slab foundation and two comparables each have a basement with one having finished area. Each comparable has either a 1-car, a 2-car or a 2.5-car garage. The comparables sold from March 2016 to December 2019 for prices ranging from \$45,000 to \$61,200 or from \$49.29 to \$65.11 per square foot of living area, land included. Based on this evidence the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of appeal before the Board for both the 2017 and 2018 tax years under Docket Nos. 17-44413 and 18-48180. In each of these appeals, the Property Tax Appeal Board issued decisions lowering the total assessment of the subject property to \$4,865 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2019 is owner-occupied since the appellant's mailing address is the same as the subject property address as depicted on the Residential Appeal petition.

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

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling in this matter. The Property Tax Appeal Board finds that the assessment as established by the Board for the 2017 and 2018 tax years should be carried forward to the 2019 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board has taken notice that decisions were issued reducing the subject's assessments for the 2017 and 2018 tax years. The record further indicates that the subject property is an owner-occupied dwelling and that 2017 through 2019 are within the same general assessment period in Bloom Township. Furthermore, the decisions of the Property Tax Appeal Board for the 2017 and 2018 tax years have not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior years' decisions.

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

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: February 21, 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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