



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

APPELLANT: Henry Roberts
DOCKET NO.: 19-53363.001-R-1
PARCEL NO.: 31-26-315-006-0000

The parties of record before the Property Tax Appeal Board are Henry Roberts, 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 ***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: \$1,134
IMPR.: \$2,301
TOTAL: \$3,435

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 two-story dwelling of frame and masonry exterior construction containing 1,080 square feet of living area. The dwelling is approximately 47 years old. Features of the home include an unfinished full basement and central air conditioning. The property has a 1,134 square foot site and is located in Richton Park, Rich Township, Cook County. The subject is classified as a class 2-95 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 class 2-95 dwellings of frame and masonry exterior construction that range in size from 992 to 1,214 square feet of living area. The dwellings are 46 or 48 years old. Each comparable has a full basement with one having finished area and central air conditioning. The comparables have sites ranging in size

from 1,260 to 1,512 square feet of land area and have the same assessment neighborhood code as the subject property. The comparables sold from January 2017 to June 2018 for prices ranging from \$23,200 to \$38,400 or from \$19.11 to \$38.71 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$2,874.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,139. The subject's assessment reflects a market value of \$71,390 or \$66.10 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 four comparables improved with two-story dwellings of masonry or frame exterior construction that have either 1,179 or 1,390 square feet of living area. The homes range in age from 22 to 26 years old. Each comparable has a slab foundation, central air conditioning, and a one-car or a two-car garage. One comparable has one fireplace. These properties have sites ranging in size from 1,870 to 3,145 square feet of land area and have the same assessment neighborhood code as the subject property. These properties sold from March 2018 to September 2019 for prices ranging from \$103,000 to \$114,500 or from \$74.10 to \$97.12 per square foot of living area, including land.

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 the comparable sales submitted by the appellant as these comparables are more similar to the subject in dwelling age, size, foundation and features than are the comparable sales provide by the board of review. The appellant's comparables sold for prices ranging from \$23,200 to \$38,400 or from \$19.11 to \$38.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$71,390 or \$66.10 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.

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: November 22, 2022



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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