



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

APPELLANT: Aaron Bell
DOCKET NO.: 19-53427.001-R-1
PARCEL NO.: 30-08-316-008-0000

The parties of record before the Property Tax Appeal Board are Aaron Bell, 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: \$2,015
IMPR.: \$6,016
TOTAL: \$8,031

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 1-story dwelling of masonry exterior construction with 1,196 square feet of living area. The dwelling is approximately 55 years old and has a basement.¹ Features of the home include central air conditioning and a 2-car garage. The property has a 6,200 square foot site and is 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 that have the same assessment

¹ For the subject's basement area, the appellant reported "Craw and Formal Rec. Room" and the board of review reported "full formal rec. room." Although the parties agree the subject has a basement with finished area; the board is unable to determine if it has a partial or a full basement.

neighborhood code as the subject. The comparables have sites ranging in size from 4,992 to 8,868 square feet of land area that are improved with class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,176 to 1,515 square feet of living area. The dwellings are from 60 to 69 years old. Each comparable has an unfinished basement and either a 1-car or a 2-car garage. One comparable has central air conditioning. The comparables sold from October 2017 to September 2019 for prices ranging from \$40,010 to \$50,000 or from \$32.11 to \$42.52 per square foot of building area, including land. The appellant disclosed the subject sold in August 2017 for \$50,000.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$4,218. The requested assessment reflects a market value of \$42,180 or \$35.27 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 \$8,031. The subject's assessment reflects a market value of \$80,310 or \$67.15 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 the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 4,020 to 7,049 square feet of land area that are improved with class 2-03, 1-story dwellings of frame or masonry exterior construction ranging in size from 1,248 to 1,620 square feet of living area. The dwellings are from 53 to 67 years old. Each comparable has a basement with one having a finished area and either a 1-car or a 2-car garage. Two comparables each have central air conditioning. The comparables sold from April 2018 to August 2019 for prices ranging from \$130,000 to \$165,000 or from \$100.46 to \$129.62 per square foot of building area, including land. The board of review also affirmed the sale date and sale price of the subject property. Based on this evidence, the board of review requested that the assessment be confirmed.

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.

As an initial matter, the Board gives little weight to the September 2017 sale of the subject property, disclosed by both parties, which occurred 16 months prior to the subject's January 1, 2019 assessment date at issue and is less likely to be indicative of its market value as of the assessment date.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 #3 and #4 along with board of review comparables #3 and #4 which differ from the subject in age, dwelling size, and/or have a remote sale date that occurred in 2017 than the other comparables in the record.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #1 and board of review comparables #1 and #2 which sold more proximate in time to the subject's assessment date at issue and are more similar to the subject in location, age, dwelling size, and some features. However, two comparables lack central air conditioning and/or basement finish, unlike the subject that has finished basement, suggesting upward adjustments would be required for these features to make these comparables more equivalent to the subject. These three comparables sold from March 2018 to February 2019 for prices ranging from \$50,000 to \$143,000 or from \$42.52 to \$114.58 per square foot of living area, land included. The subject's assessment reflects a market value of \$80,310 or \$67.15 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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

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