



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

APPELLANT: Jeannette Lahart
DOCKET NO.: 19-53893.001-R-1
PARCEL NO.: 15-36-209-038-0000

The parties of record before the Property Tax Appeal Board are Jeannette Lahart, 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: \$10,677
IMPR.: \$21,900
TOTAL: \$32,577

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 2-story dwelling of frame exterior construction with 1,634 square feet of living area. The dwelling is approximately 106 years old. Features of the home include a basement,¹ central air conditioning, a fireplace, and a 2-car garage. The property has a 13,347 square foot site and is located in Riverside, Riverside Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both assessment inequity concerning the improvement and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on nine equity comparables located within the same assessment

¹ The parties differ regarding the subject's foundation type. The Board finds the best evidence is found in the board of review's evidence which was not refuted by the appellant.

neighborhood code as the subject. The comparables are improved with 2-story homes of frame or stucco exterior construction ranging in size from 1,404 to 2,032 square feet of living area. The dwellings range in age from 93 to 107 years old. Each home has a basement, two of which have finished area, and from a 1.5-car to a 3.5-car garage. Five homes have central air conditioning and three homes each have a fireplace. The comparables have improvement assessments ranging from \$17,200 to \$28,140 or from \$9.01 to \$14.50 per square foot of living area.

In support of the overvaluation argument the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 6,840 to 11,500 square feet of land area and are improved with class 2-05 homes of masonry, stucco, or frame and masonry exterior construction ranging in size from 1,505 to 1,890 square feet of living area. The dwellings range in age from 78 to 95 years old. Each home has a basement and a fireplace. One home has central air conditioning and three homes each have a 1-car or a 2-car garage. The comparables sold from April 2017 to August 2018 for prices ranging from \$205,000 to \$333,000 or from \$132.60 to \$194.96 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$29,412.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,167. The subject's assessment reflects a market value of \$361,670 or \$221.34 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 subject has an improvement assessment of \$25,490 or \$15.60 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-05 homes of frame or stucco exterior construction ranging in size from 1,144 to 2,052 square feet of living area. The dwellings range in age from 88 to 93 years old. Each home has a basement, one of which has finished area. Two homes have central air conditioning and a 1.5-car or a 2-car garage. One home has a fireplace. The comparables have improvement assessments ranging from \$19,139 to \$25,608 or from \$12.48 to \$21.74 per square foot of living area.

The board of review provided no market value evidence. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the

similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The record contains a total of thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, and #5 through #9 and the board of review's comparables, due to substantial differences from the subject in dwelling size. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4, which are more similar to the subject in dwelling size, age, location, and some features, although one comparable lacks central air conditioning that is a feature of the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. These comparables have improvement assessments of \$21,000 and \$22,400 or \$14.00 per square foot of living area. The subject's improvement assessment of \$25,490 or \$15.60 per square foot of living area falls above the best two comparables in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

The appellant also 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 record contains four comparable sales presented by the appellant for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 which sold less proximate in time to the assessment date than the other sales in this record. The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, location, and some features, but have smaller lots than the subject, lack central air conditioning that is a feature of the subject, and one home is much newer than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$205,000 and \$265,000 or \$132.60 and \$176.08 per square foot of living area, including land, respectively. The subject's assessment as modified previously based on equity grounds reflects a market value of \$325,770 or \$199.37 per square foot of living area, including land, which is above the two best comparable sales in this record but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject. Based on this evidence the Board finds no further reduction in the subject's assessment is 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

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: _____

July 16, 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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