



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

APPELLANT: Dillon Bell
DOCKET NO.: 19-54798.001-R-1
PARCEL NO.: 20-36-103-017-0000

The parties of record before the Property Tax Appeal Board are Dillon 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 ***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: \$6,516
IMPR.: \$9,984
TOTAL: \$16,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 stucco exterior construction containing 1,938 square feet of living area. The dwelling is approximately 103 years old. The dwelling has a full unfinished basement and two bathrooms. The property has a 7,240 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-04 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 comparables sales described as class 2-04 properties improved with dwellings of masonry or frame and masonry exterior construction that range in size from 1,847 to 2,205 square feet of living area. The dwellings range in age from 65 to 99 years old. Each comparable has a full or partial basement with two having finished area, two

comparables have central air conditioning, and each comparable has a two-car detached garage. These properties have sites ranging in size from 3,750 to 8,306 square feet of land area. The comparables are located from .07 to 1.4 miles from the subject property. The sales occurred from January 2016 to November 2018 for prices ranging from \$100,000 to \$169,000 or from \$54.14 to \$76.18 per square foot of living area, land included. The appellant also disclosed the subject property was purchased in November 2017 for a price of \$165,000.

The appellant also submitted a copy of the decision issued by the Property Tax Appeal Board involving the subject property for the prior tax year in Docket Number 18-34478.001-R-1 reducing the subject's assessment to \$16,500 based on an agreement of the parties. The appellant reported the subject property had a total assessment for the 2019 tax year of \$17,314, which reflects a market value of \$173,140 when applying Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-04 property of 10%. The appellant further disclosed the subject property is not an owner-occupied residence. The appellant requested the subject's total assessment be reduced to \$13,073.

The board of review submitted its "Board of Review Notes on Appeal" related to parcel number (PIN) 31-22-205-020-0000, a property other than the subject property. The board of review acknowledged the appeal was filed as a direct appeal pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) based on the decision issued by the Property Tax Appeal Board in Docket No. 18-34478.001-R-1. The board of review further disclosed that 2017 was the first year of the general assessment cycle and no township equalization factor was applied by county assessment officials. The board of review also stated that it had no objection to the rollover request.

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 only evidence of market value was presented by the appellant with the best evidence of market value being the purchase of the subject property in November 2017 for a price of \$165,000. The subject's assessment reflects a market value of \$173,140 or \$89.34 per square foot of living area, including land, which is above the subject's purchase price and above the range established by the comparable sales presented by the appellant. 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: October 18, 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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