



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

APPELLANT: Valerie & Richard Persenaire  
DOCKET NO.: 19-55666.001-R-1  
PARCEL NO.: 32-25-107-019-0000

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 **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:** \$2,002  
**IMPR.:** \$3,462  
**TOTAL:** \$5,464

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 consists of a 1-story dwelling of frame exterior construction with 940 square feet of living area. The dwelling is approximately 57 years old and features an unfinished basement and central air conditioning.<sup>1</sup> The property has a 7,280 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 assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story, Class 2-02 homes ranging in size from 913 to 964 square feet of living area. The dwellings range in age from 46 to 58 years old. Three homes

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<sup>1</sup> The appellants reported the subject has central air conditioning.

have a basement and three homes have a concrete slab foundation. Five homes have central air conditioning and four homes have a 1-car, a 1.5-car, or a 2-car garage. The comparables have improvement assessments ranging from \$1,195 to \$2,684 or from \$1.31 to \$3.30 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,464. The subject property has an improvement assessment of \$3,462 or \$3.68 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 1-story, Class 2-02 or 2-03 homes of frame or frame and masonry exterior construction ranging in size from 940 to 1,044 square feet of living area. The dwellings range in age from 42 to 57 years old. Each home has a basement, one of which has finished area, and a 1-car, a 1.5-car, or a 2-car garage. Two homes have central air conditioning. The comparables have improvement assessments ranging from \$3,330 to \$4,312 or from \$3.19 to \$4.59 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, and #5 and the board of review's comparables, due to substantial differences from the subject in property classification, age, garage amenity, and/or basement finish. The Board also gives less weight to the appellants' comparable #6, which has a considerably lower improvement assessment than the other comparables in this record, indicating this assessment is an outlier.

The Board finds the best evidence of assessment equity to be the appellants' comparables #3 and #4, which are similar to the subject in dwelling size, age, location, and some features, although these comparables have a concrete slab foundation compared to the subject's basement foundation, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables have improvement assessments of \$2,648 and \$2,684 or \$2.86 and \$2.87 per square foot of living area, respectively. The subject's improvement assessment of \$3,462 or \$3.68 per square foot of living area falls above the best comparables in this record, but appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject. Based on this

record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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:

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

AGENCY

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