



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

APPELLANT: Thomas L. Demas
DOCKET NO.: 20-20831.001-R-1
PARCEL NO.: 16-06-126-007-0000

The parties of record before the Property Tax Appeal Board are Thomas L. Demas, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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: \$10,798
IMPR.: \$32,292
TOTAL: \$43,090

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 2020 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 1.5-story dwelling of brick and frame exterior construction with 1,872 square feet of living area. The dwelling was constructed in 1924 and is approximately 96 years old. Features of the home include a basement with finished family room and a 2-car garage.¹ The subject property has additional off street parking spaces. The property has an 8,150 square foot site and is located in Oak Park, Oak 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 an appraisal estimating the subject property had a market value of \$340,000

¹ The Board finds the best description of the subject's basement and fireplace count are found in the appraisal report which disclosed a finished family room in the basement and the subject's two fireplaces to be non-functioning.

as of January 1, 2020. The appraisal was prepared by Peter Petrovich, a Certified Residential Real Estate Appraiser. The intended use of the appraisal report was to establish market value for the subject in support of a property tax appeal. The appraiser described the subject to be in fair condition, noting deferred maintenance in the roofing, soffit, foundation and some interior flooring. The appraisal included exterior and interior photographs documenting these reported deficiencies.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting five comparable sales located from 0.38 of a mile to 1.05 miles from the subject property. The comparables have sites that range in size from 4,658 to 8,550 square feet of land area and are improved with 1.5-story or 2-story dwellings² of brick or stucco exterior construction ranging in size from 1,518 to 2,442 square feet of living area. The homes range in age from 71 to 114 years old, three of which are further described to be in fair condition and two described to be in good condition. Each comparable has a basement with three having finished area. One comparable has central air conditioning, three dwellings each have one fireplace and each property has either a 1-car or a 2-car garage. One comparable is reported to have four additional off street parking spaces. The comparables sold from May to December 2019 for prices ranging from \$282,000 to \$380,000 or from \$138.44 to \$217.01 per square foot of living area, land included.

After adjusting comparables #1, #3 and #5 for sale or financing concessions, the appraiser adjusted the comparables for differences with the subject in site size, condition, dwelling size, room count, basement finish and other features, arriving at adjusted sale prices of the comparables ranging from \$309,740 to \$358,900 and an opinion of market value for the subject of \$340,000.

The appellant also submitted a brief arguing for the application of an 8.26% reduction to the subject's market value due to the Covid-19 pandemic as well as application of the class 2 Cook County three-year median level of assessment for 2019 of 9.28% as determined by the Illinois Department of Revenue.³ Based on this evidence, the appellant requested the subject's assessment be reduced to \$28,945 which equates to a market value of \$289,450 or \$154.62 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,090. The subject's assessment reflects a market value of \$430,900 or \$230.18 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 information on four comparables located within the same assessment neighborhood code as the subject property and within either ¼ of a mile or within the subject's subarea. The comparables have

² The appraiser described the comparables as either bungalow, American 4-square, Gunderson, or Cape Cod in design. Based on photographs of the comparable properties, the Board finds these dwellings appear to be 1.5-story or 2-story in style.

³ The appellant submitted a copy of a press release issued by the Illinois Department of Revenue reporting the 2019 3-year average level of assessment for class 2 properties in Cook County to be 9.28%.

sites that range in size from 5,580 to 7,629 square feet of land area and are improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,925 to 2,263 square feet of living area. The homes range in age from 86 to 91 years old. Each comparable has a basement, with two having finished area. Three dwellings have central air conditioning and one fireplace and each comparable has a 2-car garage. The comparables sold from April 2018 to December 2020 for prices ranging from \$590,000 to \$660,000 or from \$278.56 to \$335.06 per square foot of living area, land included.

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 preliminary matters, the appellant requests an 8.26% COVID adjustment and application of the 2019 three-year average median level of assessment asserted to be 9.28% for Cook County as determined by the Illinois Department of Revenue.

First, as an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. *Spiel v. Property Tax Appeal Bd.*, 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the PTAB acts outside its statutory authority, it acts without jurisdiction. See *Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago*, 395 Ill. App. 3d 735, 739–40 (1st Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant “COVID Relief”). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property’s assessment, that may serve as the basis for a reduction. But the appellant is not entitled to a reduction just because the pandemic occurred.⁴

With respect to application of the 2019 level of assessment for class 2 property in Cook County of 9.28%, the Board finds use of the 2019 three-year average median level for this pending 2020 tax year appeal, to be flawed.

Section 1910.50(c)(2) of the Board’s procedural rules. (See 86 Ill. Admin. Code 1910.50(c)(2) states in part:

In Cook County, for residential property of six units or less currently designated as Class 2 real estate according to the Cook County Real Property Assessment Classification Ordinance, as amended, when sufficient probative evidence indicating the estimate of full market value of the subject property on the relevant

⁴ On March 9, 2020 a Gubernatorial Disaster Proclamation was issued in the State of Illinois, pursuant to 20 ILCS 3305/7, declaring all counties in the State as a disaster area in response to the Coronavirus Disease 2019 (Covid-19) outbreak.

assessment date is presented, the Board **may consider evidence of the appropriate level of assessment for property in that class.** [Emphasis added.]

Thus, for this appeal, the Board finds the class 2 level of assessment of 10% as established by the Cook County Real Property Assessment Classification Ordinance is the only appropriate level of assessment to be considered herein. (See 86 Ill. Admin. Code Sec. 1910.50(c)(2))

The appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The Board finds appraisal comparable #1 appears to be an outlier given its overall lower sale price and per square foot sale price. Additionally, this sale has higher reported seller paid concessions when compared to other properties in the record. The Board further finds appraisal comparables #2 and #3 are substantially dissimilar to the subject in dwelling size and appraisal comparables #4 and #5 are substantially dissimilar to the subject in condition. Furthermore, the Board questions the appraiser's adjustment for "open parking" for which no support was provided and may double count adjustments for site size. As a result, little weight is given to the opinion of value for the subject as presented in the appraisal. The Board shall, however, consider the raw comparable sales contained in the appraisal.

The Board gives less weight to appraisal comparables #1, #3, #4 and #5 which differ from the subject in condition, dwelling size and/or appear to be an outlier based on per square foot sale price. The Board gives less weight to board of review comparables #1 and #3 which sold in 2018, less proximate to the January 1, 2020 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appraisal comparable #2 along with board of review comparable sales #2 and #4 which are similar to the subject in location, age and dwelling size but present varying degrees of similarity to the subject in garage capacity and basement amenities, suggesting adjustments are needed to make these best comparables more equivalent to the subject. These best comparables sold from May 2019 to December 2020 for prices ranging from \$312,000 to \$625,000 or from \$205.53 to \$322.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$430,090 or \$230.18 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering appropriate adjustments to the comparables for differences with the subject, the Board finds 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: _____

August 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Thomas L. Demas, by attorney:
Joanne Elliott
Elliott & Associates Attorneys, PLLC
1430 Lee Street
Des Plaines, IL 60018

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602