



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

APPELLANT: Sandra Carolan
DOCKET NO.: 20-20832.001-R-1
PARCEL NO.: 23-35-205-032-0000

The parties of record before the Property Tax Appeal Board are Sandra Carolan, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; and the Cook County Board of Review.¹

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: \$8,054
IMPR.: \$21,946
TOTAL: \$30,000

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 frame and masonry exterior construction with 2,859 square feet of living area.² The dwelling was constructed in 1982 and is approximately 38 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has an approximately 24,784 square foot site and is located in Palos Park, Palos Township, Cook County. The

¹ The Board finds an Amended decision is appropriate due to the fact in the original decision the Board reported incorrect information for both the appellant's and the board of review's evidence.

² The parties differ as to the subject's dwelling size. The appellant's appraiser reported the subject's dwelling size to be 2,759 square feet of living area and the board of review reported 2,859 square feet of living area. However, the Board finds neither party presented evidence such as a sketch diagram to support their reported dwelling size of the subject. Since the appellant did not refute the board of review's reported dwelling size of the subject, the Board finds the subject has a dwelling size of 2,859 square feet of living area.

property is 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 \$300,000 as of January 1, 2020. The appraisal was prepared by Edward Fitzgibbons, a Certified General Real Estate Appraiser. The purpose of the appraisal was to estimate the fair market value of the subject property for the client and the government bodies who oversee the assessment process in Cook County, Illinois. The appraiser reported the subject property to be in average condition.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing four comparable sales located from .12 to 2.53 miles from the subject property. The comparables have sites ranging in size from 10,400 to 51,836 square feet of land area and are improved with 1-story ranch or 1.5-story split-level style dwellings that range in size from 1,988 to 3,722 square feet of living area. The homes range in age from 15 to 66 years old. Three comparables have basements with finished area. Each comparable has central air conditioning and a 2-car garage. The comparables sold from February 2019 to April 2020 for prices ranging from \$275,000 to \$305,000 or from \$81.95 to \$142.31 per square foot of living area, including land. After considering adjustments to the comparables for differences in site size, view, quality of construction, condition, room count, gross living area, basement size, basement finished area, and/or garages when compared to the subject, the appraiser arrived at adjusted prices ranging from \$234,554 to \$352,342. The appraiser estimated the subject had a market value of \$300,000 as of January 1, 2020. Based on this evidence, the appellant requested a reduction in the subject property's total assessment to \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,555. The subject's assessment reflects a market value of \$415,550 or \$145.35 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 comparable sales located within the same assessment neighborhood code as the subject and within a ¼ of mile or same subarea. The comparables have sites ranging in size from 20,176 to 32,931 square feet of land area and are improved with 1-story or 1.5-story dwellings of frame or masonry exterior construction that are from 4 to 66 years old. The dwellings range in size from 1,884 to 3,032 square feet of living area. Each comparable has a partial or full basement, three of which are finished with a recreation room. Three comparables have central air conditioning and one or two fireplaces. Each comparable has a 2-car garage. The comparables sold from April 2018 to June 2020 for prices ranging from \$420,000 to \$675,000 or from \$173.90 to \$233.28 per square foot of living area, including land.

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 best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser applied adjustments to the comparables for differences from the subject to arrive at an estimated market value of \$300,000. The subject's assessment reflects a market value of \$415,550 which is above the appraised value. The Board gave less weight to the unadjusted comparables submitted by the board of review as comparable #4 sold approximately 22 months prior to the assessment date at issue, comparable #3 is significantly newer than the subject being 4 years old, and comparable #2 is approximately 34% smaller in dwelling size than the subject. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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:

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

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