



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

APPELLANT: Patrick Metcalf
DOCKET NO.: 20-20994.001-R-1
PARCEL NO.: 16-06-105-004-0000

The parties of record before the Property Tax Appeal Board are Patrick Metcalf, the appellant, by attorney Gregory P. Diamantopoulos, of Verros Berkshire, PC in Oakbrook Terrace; 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: \$4,140
IMPR.: \$20,210
TOTAL: \$24,350

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 two-story mixed use building of masonry exterior construction with 3,849 square feet of building area. The dwelling is approximately 60 years old. Features of the property include a concrete slab foundation, central air conditioning and a 2-car garage. The property has an approximately 3,125 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment and overvaluation as the bases of the appeal.

In support of the inequity argument the appellant submitted information on three equity comparables, two of which are located in the same assessment neighborhood code as the subject.

The comparables are improved with class 2-12 buildings of masonry exterior construction ranging in size from 2,676 to 4,000 square feet of building area. The buildings range in age from 57 to 98 years old. Each comparable has an unfinished basement, two properties have central air conditioning and one comparable has a 2-car garage. The comparables have improvement assessments of \$11,802 and \$19,189 or from \$3.44 to \$4.79 per square foot of building area.

As to the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on May 31, 2017 for a price of \$235,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the seller was represented by Century 21 S.G.R Inc., and the property was advertised in the Multiple Listing Service (MLS). To further document the sale the appellant submitted a copy of the settlement statement and purchase contract.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$20,344. The requested assessment reflects a total market value of \$203,440 or \$52.86 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$16,204 or \$4.21 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,069. The requested assessment reflects a total market value of \$270,690 or \$70.33 per square foot of building area, land included, 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 \$22,929 or \$5.96 per square foot of building area.

In support of its contention of the correct assessment on both uniformity and market value bases, the board of review submitted information on four comparable sales where one is located in the same assessment neighborhood code as the subject property. The comparables have sites with either 3,125 or 3,750 square feet of land area that are improved with 2-story or 3-story, class 2-12 buildings of masonry exterior construction that range in size from 2,650 to 6,312 square feet of building area. The buildings range in age from 93 to 116 years old. Each comparable has an unfinished basement, one property has central air conditioning and three comparables have either a 1.5-car or a 2-car garage. The comparables sold from May 2018 to March 2020 for prices ranging from \$290,000 to \$1,190,000 or from \$109.02 to \$277.78 per square foot of building area, land included. The comparables have improvement assessments ranging from \$20,875 to \$44,537 or from \$3.31 to \$16.07 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends, in part, assessment inequity as a 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 appellant met this burden of proof and a reduction in the subject's assessment, based on inequity is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to appellant comparable #1 which is located more than two miles from the subject and is substantially older in age when compared to the subject property. The Board gives less weight to each of the board of review comparables which differ from the subject in age, design and/or building area.

The Board finds the best evidence of assessment equity to be appellant comparables #2 and #3 which are more similar to the subject in location, age, design and building area but lack a garage amenity like the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These two comparables have improvement assessments of \$11,802 and \$19,189 or for \$3.44 and \$4.79 per square foot of building area. The subject's improvement assessment of \$22,929 or \$5.95 per square foot of building area falls above the two best equity comparables in the record. After considering appropriate adjustments to the two best comparables for differences with the subject, the Board finds the subject's assessment is excessive and a reduction, based on lack of uniformity, is warranted.

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). After considering the reduction to the subject's assessment based on uniformity, the Board finds a further reduction in the subject's assessment based on overvaluation 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

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

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

APPELLANT

Patrick Metcalf, by attorney:
Gregory P. Diamantopoulos
Verros Berkshire, PC
15660 Midwest Road
Suite 300
Oakbrook Terrace, IL 60181

COUNTY

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