



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

APPELLANT: Michel Elwood
DOCKET NO.: 20-23787.001-R-1
PARCEL NO.: 24-30-123-008-0000

The parties of record before the Property Tax Appeal Board are Michel Elwood, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. in Chicago; 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: \$7,920
IMPR.: \$8,831
TOTAL: \$16,751

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-story dwelling of frame exterior construction with 1,798 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a concrete slab foundation and 2.0 bathrooms. The property has a 14,400 square foot site and is located in Palos Heights, Worth Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both lack of assessment equity concerning the improvement assessment and overvaluation as the bases of the appeal.

In support of the inequity argument, the appellant submitted information on five comparables located in the same neighborhood code as the subject property, along with property characteristic printouts for the subject and the comparables from which some property characteristics not disclosed by the appellant were obtained. The comparables are improved with 1-story or "1.5-

1.9"-story, class 2-03 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,359 to 1,664 square feet of living area. The homes are from 63 to 70 years old. One comparable has an unfinished basement and four comparables are reported to have "None" for basement foundation. One comparable has central air conditioning. Each comparable has from 1.0 to 2.5 bathrooms and either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$7,593 to \$8,788 or from \$4.92 to \$6.13 per square foot of living area.

As to the overvaluation argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject, along with property characteristic printouts for the subject and the comparables from which some property characteristics not disclosed by the appellant were obtained. The comparables have sites that range from 13,842 to 14,400 square feet of land area. The comparables are improved with 1-story, class 2-03 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,198 to 1,499 square feet of living area. The homes are from 66 to 70 years old. One comparable has an unfinished basement and four comparables are reported to have "None" for basement foundation. Four comparables each have one fireplace. Each comparable has either 1.0 or 1.5 bathrooms and either a 1-car or a 2-car garage. The properties sold from August 2017 to August 2019 for prices ranging from \$141,000 to \$192,500 or from \$108.80 to \$149.392 per square foot of living area, land included.

Based on the foregoing evidence, the appellant 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 \$20,418. The subject's assessment reflects a market value of \$204,180 or \$113.56 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$12,498 or \$6.95 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with both equity and sales data, which are each located in the same neighborhood code as the subject property. The comparables have sites with 14,400 square feet of land area. The comparables are improved with 1-story or 1.5-story, class 2-03 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,147 to 1,513 square feet of living area. The homes are from 63 to 84 years old. Two comparables each have a basement, one of which has finished area, and two comparables each have a crawl space foundation. One comparable has central air conditioning and one fireplace. Each comparable has either 1.0 or 1.5 bathrooms. Three comparables have either a 1-car or a 1.5-car garage. The properties sold from July 2019 to October 2020 for prices ranging from \$272,900 to \$337,600 or from \$211.50 to \$237.93 per square foot of living area, land included. The comparables have improvement assessments ranging from \$10,149 to \$16,229 or from \$8.36 to \$10.82 per square foot of living 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 nine equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 which are overall more similar to the subject in location, design, age, dwelling size, and some features. These comparables have improvement assessments of \$8,425 and \$8,788 or \$5.20 and \$5.28 per square foot of living area, respectively. The subject's improvement assessment of \$12,498 or \$6.95 per square foot of living area falls above the two best equity comparables in this record and is excessive. The Board gives less weight to the appellant's comparables #1, #4 and #5 as well as the board of review comparables due to differences from the subject in design, age, dwelling size, and/or foundation type when compared to the subject. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant's request, is justified.

In the alternative, the appellant also asserted overvaluation as a basis of the appeal. 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 an analysis of the sales data submitted by both parties with varying degrees of similarity to the subject, the Board finds after having adjusted the subject's improvement assessment based on assessment equity, no further reduction based on overvaluation is warranted on this record.

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: _____

November 19, 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

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