



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

APPELLANT: Kerry P. Jordan
DOCKET NO.: 20-25029.001-R-1
PARCEL NO.: 15-36-100-012-0000

The parties of record before the Property Tax Appeal Board are Kerry P. Jordan, the appellant, 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: \$10,852
IMPR.: \$31,000
TOTAL: \$41,852

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 is improved with a two-story dwelling of frame and masonry exterior construction that contains 2,873 square feet of living area. The dwelling is approximately 79 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, two fireplaces, 3½ bathrooms, and a detached two-car garage. The property has an 11,424 square foot site located in Riverside, Riverside Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on seven assessment equity comparables composed of class 2-06 properties improved with two-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 2,493 to

3,836 square feet of living area. The homes range in age from 67 to 131 years old. Each comparable has a full or partial basement with one having a formal recreation room, five comparables have central air conditioning, six comparables have one or three fireplaces, and five comparables have a 2-car, 2½-car or a 4-car garage. The comparables have from 2 to 4½ bathrooms. The comparables are located from .12 to .49 of a mile from the subject and five have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$20,954 to \$35,419 or from \$7.94 to \$10.02 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$26,221.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,852. The subject property has an improvement assessment of \$31,000 or \$10.79 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables with the same classification code and neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 2,243 to 3,440 square feet of living area. The homes range in age from 92 to 122 years old. Each property has a full unfinished basement, one or three fireplaces, 1½ to 3½ bathrooms, and a 2-car or a 2½-car garage. Three comparables have central air conditioning. These properties have improvement assessments that range from \$25,234 to \$49,651 or from \$11.10 to \$14.43 per square foot of living area.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted assessment information on eleven assessment equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1, #3, #5, and #7 due to differences from the subject property in location, age, and/or dwelling size. The Board gives less weight to board of review comparables #1, #2 and #3 due to differences from the subject in age and/or dwelling size. The Board gives most weight to appellant's comparables #2, #4 and #6 along with board of review comparable #4. These properties range in size from 2,493 to 3,249 square feet of living area and in age from 67 to 99 years old, bracketing the subject in size and age. Appellant's comparables #4, and #6 as well as board of review comparable #4 are from 15 to 20 years older than the subject dwelling suggesting upward adjustments for age may be appropriate to make the comparables more equivalent to the subject in age. Appellant's comparables #2 and #6 as well as board of review comparable #4 have either ½ or 1½ fewer bathrooms than the subject indicating these comparables would require upward adjustments to make them more equal to the subject for this feature. Appellant's comparables #2 and #4 have one less fireplace than the subject requiring upward adjustments to the comparables to make them more like the subject property. Appellant's comparable #6 has no central air

conditioning and no garage, features of the subject, again indicating this comparable would require upward adjustments to make it more equivalent to the subject for these features. Conversely, appellant's comparable #4 and board of review comparable #4 have larger garages than the subject requiring negative or downward adjustments to these properties. Similarly, appellant's comparable #6 and board of review comparable #4 have one more fireplace than the subject indicating downward adjustments to the comparables for this superior feature would be appropriate. These comparables have improvement assessments that range from \$23,629 to \$27,794 or from \$8.53 to \$11.10 per square foot of living area. The subject's improvement assessment of \$31,000 or \$10.79 per square foot of living area falls above the overall range of the improvement assessments but is within the range established by the best comparables in this record on a per square foot of living area basis. After considering the differences between the best comparables and the subject in dwelling size and the suggested adjustments to the comparables to make them more equivalent to the subject property, the Board finds the appellant 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: _____

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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