



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

APPELLANT: Andrew Guyette
DOCKET NO.: 20-27676.001-R-1 through 20-27676.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Andrew Guyette, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-27676.001-R-1	27-09-116-026-0000	25,507	68,630	\$94,137
20-27676.002-R-1	27-09-116-027-0000	9,421	0	\$9,421

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 two parcels improved with a 2-story dwelling of masonry exterior construction with 4,819 square feet of living area. The dwelling is approximately 7 years old. Features of the dwelling include a basement with finished area, central air conditioning, one fireplace, and a 3-car garage. The property has a 53,700 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-08 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 information on three comparable sales that are located within the same neighborhood code as the subject property. The properties have sites that range in size from 12,736 to 17,162 square feet of land area. The comparables are improved with class 2-08 dwellings of frame and masonry exterior construction ranging in size from 3,967 to 4,510 square

feet of living area. The homes are each 7 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a 3-car garage. The properties sold from October 2018 to April 2020 for prices ranging from \$660,000 to \$675,000 or from \$149.11 to \$166.37 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$76,358 which would reflect a total market value of \$763,580 or \$158.45 per square foot of living 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 appellant's submission included a copy of the "Cook County Board of Review" final decision dated March 22, 2021 which disclosed the subject has a total assessment of \$103,558 for both parcels. The subject's total assessment reflects a market value of \$1,035,580 or \$214.90 per square foot of living 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 board of review submitted its "Board of Review Notes on Appeal" disclosing a different total assessment for the subject than the final decision provided by the appellant. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on two comparable sales¹ that are located in different neighborhood codes than the subject property. The properties have sites with either 10,099 or 23,887 square feet of land area. The comparables are improved with 2-story, class 2-08 or class 2-78 dwellings of masonry or frame and masonry exterior construction with either 2,865 or 4,310 square feet of living area. The homes are either 4 or 10 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a 3-car garage. The properties sold in October 2017 and July 2019 for prices of \$543,900 and \$1,000,000 or \$189.84 and \$232.02 per square foot of living area, land included, respectively. Based on this evidence, the board of review requested the assessment be confirmed.

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.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 which each sold proximate in time to the subject's January 1, 2020 assessment date at issue and are similar to the subject in location, design, age, and most features, except the comparables are considerably smaller in dwelling size and lot size than the subject dwelling and each lacks basement finish, a feature of the subject. Nevertheless, these two properties sold in May 2019 and April 2020 for prices of \$660,000 and \$675,000 or \$159.88 to \$166.37 per square foot of

¹ The board of review submitted three comparables, but did not provide sales data for comparable #3. The equity data provided for comparable #3 is not responsive to the appellant's overvaluation argument and will not be considered in this decision.

living area, land included. The subject's assessment reflects an estimated market value of \$1,035,580 or \$214.90 per square foot of living area, land included, which falls above the two best comparable sales in this record. The subject's larger estimated market value based on its assessment appears logical considering its superior attributes when compared to the best comparables, including dwelling size and lot size. The Board gives less weight to the appellant's comparable #3 and board of review comparable #1 and #2 which differ from location and/or sold in 2017 and 2018 and are less likely to reflect the market condition as of the subject's assessment date. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

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: June 18, 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

Andrew Guyette, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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