



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

APPELLANT: Eric Eiers
DOCKET NO.: 20-27696.001-R-1
PARCEL NO.: 27-17-304-025-0000

The parties of record before the Property Tax Appeal Board are Eric Eiers, 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:

LAND: \$9,109
IMPR.: \$46,004
TOTAL: \$55,113

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 2-story dwelling of masonry exterior construction with 4,288 square feet of living area. The dwelling is approximately 22 years old. Features of the property include an unfinished full basement, central air conditioning, two fireplaces, and a 3.5-car garage. The property has a 14,015 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 four comparable sales that are located within the same neighborhood code as the subject. The comparables have lots ranging in size from 13,125 to 22,215 square feet of land area. The parcels are each improved with class 2-08 dwellings of masonry or frame and masonry exterior construction ranging in size from 4,113 to 4,999 square

feet of living area. The homes are either 22 or 24 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces, and a 3-car garage. The comparables sold from June 2018 to September 2019 for prices ranging from \$485,000 to \$570,000 or from \$112.02 to \$120.80 per square foot of living area, land included.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$50,374. The requested assessment would reflect a total market value of \$503,740 or \$117.48 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 the total assessment for the subject of \$55,113. The subject's assessment reflects a market value of \$551,130 or \$128.53 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%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that were located within the same neighborhood code as the subject. The comparables have lots ranging in size from 14,198 to 59,198 square feet of land area. The parcels are improved with class 2-08, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 4,195 to 4,925 square feet of living area. The homes range in age from 10 to 22 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one to three fireplaces, and a 3-car or a 3.5 car garage. The comparables sold from February 2017 to July 2019 for prices ranging from \$755,000 to \$1,000,000 or from \$179.98 to \$232.02 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 and #2 as well as the board of review comparables which differ from the subject in lot size, age, and/or have either 2017 or 2018 sale dates occurring less proximate in time to the subject's January 1, 2020 assessment date at issue than other comparable sales in this record.

Thus, the Board finds the best evidence of market value to be the appellant's comparables #3 and #4. These comparables sold proximate in time to the subject's assessment date and are overall more similar to the subject in age, dwelling size, and most features, except comparable #3 has

basement finish, unlike the subject. These two properties sold in May 2019 and September 2019 for prices of \$553,000 and \$570,000 or of \$120.80 to \$119.17 per square foot of living area, land included. The subject's assessment reflects a market value of \$551,130 or \$128.53 per square foot of living area, land included, which falls below the two best comparable sales in this record in terms of overall market value but above on a price per square foot basis. However, the subject's higher price per square foot is logical considering this somewhat smaller dwelling size when compared to the two best comparables and the principle of the economies of scale. 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:

April 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

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