



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

APPELLANT: Steve Matz
DOCKET NO.: 20-27708.001-R-1
PARCEL NO.: 27-18-205-006-0000

The parties of record before the Property Tax Appeal Board are Steve Matz, 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 **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: \$9,481
IMPR.: \$39,385
TOTAL: \$48,866

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 dwelling of frame and masonry exterior construction with 3,542 square feet of living area. The dwelling was built in 1992 and is approximately 28 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 3-car garage. The property has an approximately 18,963 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 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 located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 13,300 to 29,315 and are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,223 to 3,496 square feet of living area. The homes

are either 30 or 33 years old. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning, one or two fireplaces and a 2-car or a 3-car garage. The properties sold from June 2017 to December 2019 for prices ranging from \$430,000 to \$480,000 or from \$124.13 to \$148.93 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$48,866 which reflects a market value of \$488,660 or \$137.96 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 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,148. The subject's assessment reflects a market value of \$601,480 or \$169.81 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparables, where only comparable #1 has a recent sale. Board of review comparables #2, #3 and #4 are not responsive to the appellant's overvaluation argument and therefore shall not be analyzed or discussed further. Comparable #1 is located in the same assessment neighborhood code as the subject and has a site size of 21,600 square feet of land area that is improved with a two-story class 2-78 dwelling of masonry construction with 3,444 square feet of living area. The home is 23 years old and features an unfinished basement, central air conditioning, one fireplace and a 3.5-car garage. The comparable sold in April 2018 for \$695,900 or \$202.06 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's 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 proven 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration. The Board gives less weight to appellant comparable #4 which sold in 2017, less proximate to the January 1, 2020 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #1, #2 and #3 along with board of review comparable #1 which sold more proximate to the lien date at issue and are similar to the subject in location, age, design, dwelling size and other features. These comparables sold from April 2018 to December 2019 for prices ranging from \$430,000 to \$695,900 or from \$124.13 to \$202.06 per square foot of living area, land included. Excluding the high and low sales, appellant comparable #1 and board of review comparable #1, results in a tighter value range of \$459,900 and \$475,000 or for \$131.55 and \$147.24 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of

\$601,480 or \$169.81 per square foot of living area, including land, which falls above the two best comparables, with the narrowest range, contained in the record. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the request, is 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

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