



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

APPELLANT: Peter Freebeck
DOCKET NO.: 20-31310.001-R-1
PARCEL NO.: 18-18-405-045-0000

The parties of record before the Property Tax Appeal Board are Peter Freebeck, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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 **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: \$10,416
IMPR.: \$68,827
TOTAL: \$79,243

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 masonry exterior construction with 2,756 square feet of living area. The dwelling is seven years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has an 8,333 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-04 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 within .7 of a mile of the subject. The comparables consist of 1-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,518 to 2,706 square feet of living area. Three of the homes are 48 to 58 years old. Each dwelling has central air conditioning, one or two fireplaces, and a 2-

car garage. Two comparables each have a basement, one of which has finished area. The parcels range in size from 11,776 to 14,901 square feet of land area. The comparables sold from November 2018 to July 2020 for prices ranging from \$550,000 to \$700,000 or from \$203.25 to \$259.26 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$63,376, for an estimated market value of \$633,760 or \$229.96 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,243. The subject's assessment reflects a market value of \$792,430 or \$287.53 per square foot of living area, land included, when using the 10% level of assessment for Cook County as determined by the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale located within .25 of a mile of the subject and within the subject's assessment neighborhood.¹ The comparable sale is a 1.5-story dwelling of frame exterior construction with 4,224 square feet of living area. The dwelling is four years old and has central air conditioning, two fireplaces, an unfinished basement, a 2-car garage, and a 12,319 square foot parcel. The comparable sold in July 2020 for \$1,527,459 or \$361.61 per square foot of living area, including land. 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 five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #4, which sold less proximate to the January 1, 2020 assessment date at issue in this appeal. The Board also gives reduced weight to the board of review sale, which differs from the subject in design and dwelling size.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #3, which sold proximate to the assessment date at issue and have varying degrees of similarity to the subject. These comparables sold for prices ranging from \$550,000 to \$600,000 or from \$203.25 to \$238.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$792,430 or \$287.53 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. However, the Board finds the subject's higher assessment logical given the subject's significantly newer

¹ The board of review did not provide sale data for comparables #1 through #3, and they will therefore not be further analyzed on this record.

dwelling, basement foundation, which two of the best comparables lack, and finished basement area, which each of the best comparables lack. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

May 21, 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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