



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

APPELLANT: Michael & Eileen Garrison
DOCKET NO.: 20-31595.001-R-1
PARCEL NO.: 27-09-118-001-0000

The parties of record before the Property Tax Appeal Board are Michael & Eileen Garrison, the appellants; 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: \$7,658
IMPR.: \$30,842
TOTAL: \$38,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 split-level dwelling with an addition of frame and masonry exterior construction with 2,372 square feet of living area.¹ The dwelling is approximately 50 years old. Features of the home include a finished full basement, central air conditioning, and a two-car garage. The property has a 13,925 square foot site and is located in Orland Park, Orland Township, Cook County. The property is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best evidence of the subject's dwelling size and features was found in the appellants' appraisal. The appraiser inspected the property and provided a detailed description with a map, photographs, and a building sketch of the dimensions of the subject dwelling with area calculations.

The appellants contend overvaluation as the basis of the appeal.² In support of this argument the appellants submitted an appraisal prepared by Murad Atieh, an Illinois Certified Residential Real Estate Appraiser, estimating the subject property had a market value of \$295,000 as of August 11, 2020. The appraiser noted the home was in average condition located adjacent to a busy street, and was in need of upgrades and cosmetic finishes. Specifically, the appraiser commented the home had leaks in the basement ceiling, the windows needed replacing, the carpet was outdated, and the dwelling appeared to have its original furnace and air conditioner.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located from 0.05 of a mile to 2.01 miles from the subject. The comparables were described as split-level or step-ranch style dwellings that range in size from 1,705 to 2,241 square feet of living area and in age from 41 to 54 years old. Each comparable has a partial or a full basement with finished area, central air conditioning, one or two fireplaces, and a two-car garage. The comparables have from 10,004 to 23,060 square foot sites and sold in June or July of 2020 for prices that range from \$275,000 to \$320,000 or from \$134.32 to \$178.07 per square foot of living area, land included. The appraiser adjusted the comparables for differences from the subject in location, lot size, dwelling size, bathroom/fireplace count, and/or finished basement area to arrive at adjusted sale prices ranging from \$289,500 to \$303,000.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$29,500 to reflect its appraised value 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 \$46,435. The subject's assessment reflects an estimated market value of \$464,350 or \$195.76 based upon 2,372 square feet 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 the subject's assessment, the board of review submitted information on three comparable sales located within the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,504 to 2,634 square feet of living area and in age from 7 to 35 years old. Each comparable has a partial or a full basement, one of which has finished area, central air conditioning, one fireplace, and a two-car garage. The comparables have from 5,390 to 18,471 square foot sites and sold from April 2017 to May 2018 for prices that range from \$414,500 to \$488,000 or from \$164.88 to \$189.70 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 appellants contend 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

² The appellant requested a reduction in the subject's land value but did not provide the necessary evidence needed by the Board to do a land analysis.

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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

In support of their respective positions before the Board, the appellants submitted an appraisal of the subject property and the board of review submitted information on three comparable sales. The Board gives less weight to the board of review comparable sales #2 and #3 due to differences from the subject in age and the fact they sold in 2017 and 2018 occurring more than 19 months prior to the January 1, 2020 assessment date at issue for the subject property and are less likely to reflect the subject's market value as of its assessment date.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants and the comparable sale #1 presented by the board of review. The Board finds that board of review sale #1 was somewhat dated; however, this property is similar to the subject in location, age, and size. This comparable sold in August 2017 for \$414,500 or \$164.88 per square foot of living area, including land, which is below the market value reflected by subject's assessment. The Board finds appraisal comparable sale #1 was not similar to the subject in location and the price appears to be an outlier in relation to the best comparables in the record. Based on these facts, less weight is given this sale, which caused the appraiser to undervalue the subject property. Appellant's comparable sales #2 and #3 are improved with dwellings smaller than the subject but are similar to the subject in age. These comparables have purchase prices of \$275,000 and \$320,000 or \$161.29 and \$178.07 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$464,350 or \$195.76 per square foot of living area, which is above the range established by the best sales in the record.

Based on this record, the Board finds a reduction in the subject's assessment 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: November 22, 2022



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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