



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

APPELLANT: Frances Perry
DOCKET NO.: 20-32632.001-R-1
PARCEL NO.: 27-18-203-018-0000

The parties of record before the Property Tax Appeal Board are Frances Perry, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$9,012
IMPR.: \$34,405
TOTAL: \$43,417

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 is improved with a two-story dwelling of frame and masonry exterior construction containing 3,226 square feet of living area. The dwelling was constructed in 1990 and is approximately 30 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage. The property has an 18,025 square foot site 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 six comparable sales improved with two-story dwellings that range in size from 2,931 to 3,496 square feet of living area. The homes were built from 1987 to 1998. Each comparable has a full or partial basement with one having finished area, one fireplace, and 2½ or 3½ bathrooms. Five comparables have central air conditioning, and the

properties have a 2-car, 2½-car or a 3-car attached garage. These properties have sites ranging in size from 11,762 to 15,840 square feet of land area and are located from approximately .17 to .88 of a mile from the subject property. The sales occurred from June 2019 to October 2020 for prices ranging from \$365,000 to \$470,000 or from \$123.14 to \$143.73 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$43,417.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,499. The subject's assessment reflects a market value of \$554,990 or \$172.04 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-78 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with 1-story, 1.5-story, or 2-story dwellings of frame or masonry construction that range in size from 605 to 4,334 square feet of living area. The homes range in age from 21 to 147 years old. These properties have improvement assessments ranging from \$10,095 to \$43,340 or from \$8.66 to \$16.69 per square foot of living area. The subject has an improvement assessment of \$46,487 or \$14.41 per square foot of living area.

In rebuttal appellant's counsel asserted the properties provided by the board of review were not recent sales.

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

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The appellant's comparables, in general, are like the subject property in location, land area, style, dwelling size, age, and features. These comparables sold for prices ranging from \$365,000 to \$470,000 or from \$123.14 to \$143.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$554,990 or \$172.04 per square foot of living area, including land, which is above the range established by the appellant's comparable sales. The Board gives little weight to the evidence provided by the board of review consisting of four equity comparables that did not address the appellant's market value argument and are composed of homes that are not similar to the subject dwelling. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: 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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