



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

APPELLANT: Joao P. Silva / Bellares LLC
DOCKET NO.: 20-36603.001-R-1
PARCEL NO.: 30-31-213-014-0000

The parties of record before the Property Tax Appeal Board are Joao P. Silva / Bellares LLC, 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: \$5,000
IMPR.: \$2,000
TOTAL: \$7,000

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 one-story dwelling of frame construction containing 868 square feet of living area. The dwelling was built in 1951 and is approximately 69 years old. Features of the home include a slab foundation, central air conditioning, one bathroom, and a two-car detached garage. The property has a 19,338 square foot site located in Lansing, Thornton Township, Cook County. The subject is classified as a class 2-02 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 one-story dwellings that range in size from 858 to 945 square feet of living area. The homes were built from 1946 to 1954. Three comparables have full basements with one having a formal recreation room, and two comparables have central air conditioning. Each property has one bathroom and from a 1-

car to a 2½-car detached garage. The comparables have sites ranging in size from 4,960 to 7,500 square feet of land area. These properties have the same neighborhood code as the subject and are located from approximately .06 to .37 of a mile from the subject property. The sales occurred from July 2019 to December 2020 for prices ranging from \$53,000 to \$82,000 or from \$61.77 to \$86.77 per square foot of living areas, including land. The appellant requested the subject's assessment be reduced to \$6,264.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,027. The subject's assessment reflects a market value of \$100,270 or \$115.52 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on one comparable improved with a one-story dwelling of frame construction with 1,066 square feet of living area. The home is approximately 74 years old with a full unfinished basement, 1 bathroom, and a 2½-car garage. The property has the same neighborhood code as the subject property. The board of review provided no sales information on this comparable but reported the comparable had a total assessment of \$10,247.

In rebuttal the appellant's counsel pointed out the board of review comparable was not a recent sale.

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 in the record to be the comparable sales provided by the appellant. The appellant's comparables have varying degrees of similarity to the subject property and sold from July 2019 to December 2020 for prices ranging from \$53,000 to \$82,000 or from \$61.77 to \$86.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$100,270 or \$115.52 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. Little weight is given the comparable provided by the board of review as that property had not sold and the evidence did not address the appellant's overvaluation argument. Based on this evidence the Board finds a reduction in the subject's assessment 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: _____

August 20, 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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