



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

APPELLANT: Robert Thomas
DOCKET NO.: 20-36968.001-R-1
PARCEL NO.: 31-14-202-031-0000

The parties of record before the Property Tax Appeal Board are Robert Thomas, the appellant; 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: \$5,737
IMPR.: \$17,033
TOTAL: \$22,770

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 approximately 2,810 square feet of living area. The dwelling is approximately 25 years old. Features of the home include a partial basement with unfinished area, a fireplace, and a two-car garage. The property has approximately a 12,750 square foot site and is located in Olympia Fields, Rich Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked assessment equity as the basis of the appeal on the Residential Appeal petition; however, the evidence presented by the appellant pertains to an overvaluation argument. In support of the overvaluation argument, the appellant submitted information on four comparables sales located within a .5 of a mile of the subject property. The comparables are improved with two-story and three-story dwellings of brick or brick and frame exterior construction ranging in size from 2,800 to 3,908 square feet of living area. The dwellings range

in age from 29 to 59 years old, have full finished basements, central air conditioning one or two fireplaces, and either a two-car or a three-car garage. The comparables have from 0.3365 to 0.393-acre sites and sold from October 2020 to August 2021 for prices ranging from \$270,000 to \$421,000 or from \$89.53 to \$127.42 per square foot of living area, land included.

Based on this evidence, the appellant requested that the subject's assessment be reduced to \$21,192. The requested assessment would reflect a total market value of \$211,920 or \$74.36 per square foot of building area, land included, 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 \$22,770. The subject's assessment reflects a market value of \$227,700 or \$81.03 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%. The subject property has an improvement assessment of \$16,395 or \$5.83 per square foot of living area.

In support of its contention of the subject's correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject. The comparables are improved with class 2-78, two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,588 to 3,089 square feet of living area. The comparables range in age from 26 to 31 years old. Each comparable has a partial or a full unfinished basement, central air conditioning, one fireplace, and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$18,580 to \$22,517 or from \$7.01 to \$7.49 per square foot of living area. 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 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 Board finds the only market value evidence in this record are the four sales comparables submitted by the appellant. None of these comparables are truly similar to the subject due to significant differences in their larger dwelling sizes and/or older ages when compared to the subject. In addition, each comparable has a have finished basement and central air conditioning, which are not features of the subject dwelling. Nevertheless, the comparables sold from October 2020 to August 2021 for prices ranging from \$270,000 to \$421,000 or from \$89.53 to \$127.42 per square foot of living area, land included. The subject's assessment reflects a market value of \$227,700 or \$81.03 per square foot of living area, land included, which falls below the range of the only comparable sales in this record. After considering the multitude of adjustments to the comparables for differences to make them more equivalent to the subject, the Board finds the

subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction is warranted.

The Board further finds the subject is uniformly assessed based on the equity comparables that were presented by the board of review.

Therefore, based on this record, the Board finds that the appellant has not proven by a preponderance of the evidence that the subject is overvalued, and a reduction in the subject's assessment is not 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:

August 23, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Thomas
20030 Mohawk Trail
Olympia Fields, IL 60461

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602