



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

APPELLANT: Sunrise One Properties, LLC  
DOCKET NO.: 20-37251.001-R-1  
PARCEL NO.: 28-26-305-019-0000

The parties of record before the Property Tax Appeal Board are Sunrise One Properties, LLC, the appellant, by attorney Gregory P. Diamantopoulos, of Verros Berkshire, PC in Oakbrook Terrace; 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:** \$2,156  
**IMPR.:** \$5,244  
**TOTAL:** \$7,400

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 frame construction with 960 square feet of living area. The dwelling is 49 years old. Features of the home include a slab foundation and a 2-car garage. The property has a 7,187 square foot site and is located in Country Club Hills, Bremen 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 five comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,097 to 7,400 square feet of land area that are improved with class 2-02 dwellings of frame or frame and masonry construction with 960 square feet of living area. The dwellings range in age from 48 to 50 years old and were reported to have no basements. One comparable has central air

conditioning, and each comparable has from a 1.5-car to a 2.5-car garage. The comparables sold from December 2017 to June 2020 for prices ranging from \$49,000 to \$74,000 or from \$51.04 to \$77.08 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$5,944.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,196. The subject's assessment reflects a market value of \$91,960 or \$95.79 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that are located within the same neighborhood code as the subject. The comparables have sites with 7,033 or 7,187 square feet of land area that are improved with class 2-02 dwellings of frame or frame and masonry construction with 906 or 918 square feet of living area. The dwellings are 48 years old. The comparables have basements, two of which have finished area. Two comparables have central air conditioning, and two comparables each have a 2-car garage. The board of review's comparable #2 sold in August 2019 for a price of \$136,000 or \$150.11 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2. These comparables sold in January and June 2020 for prices of \$60,200 and \$74,000 or \$62.71 and \$77.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$91,960 or \$95.79 per square foot of living area, including land, which is above the market values of the best comparable sales in this record. The Board gave less weight to the appellant's remaining comparables, due to their sale dates occurring greater than 18 months prior to the January 1, 2020 assessment date at issue. The Board also gave less weight to the board of review's comparables, due to their dissimilar basement foundations when compared to the subject. In addition, two of the board of review's comparables lacked sales data, which is necessary when responding to the overvaluation argument brought by the appellant. 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: 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

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

APPELLANT

Sunrise One Properties, LLC, by attorney:  
Gregory P. Diamantopoulos  
Verros Berkshire, PC  
1S660 Midwest Road  
Suite 300  
Oakbrook Terrace, IL 60181

COUNTY

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