



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

APPELLANT: Peter Paso
DOCKET NO.: 20-37551.001-R-1
PARCEL NO.: 31-36-314-036-0000

The parties of record before the Property Tax Appeal Board are Peter Paso, the appellant, by attorney Ellen G. Berkshire, 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 **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: \$2,477
IMPR.: \$1,028
TOTAL: \$3,505

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 masonry exterior construction with 974 square feet of living area. The dwelling is approximately 69 years old. Features of the home include a concrete slab foundation and a 1.5-car garage. The property has a 7,624 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based both on overvaluation and assessment inequity. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on May 11, 2018 for a price of \$15,000. The appellant completed Section IV of the appeal petition disclosing the sale was not between related parties, the property sold by owner and was not advertised for sale, and the sale was not due to foreclosure or by contract for deed.

In support of the sale, the appellant submitted copies of settlement statement, a Warranty Deed, and a Real Estate Transfer Declaration which indicates the property was not advertised for sale.

The appellant also submitted information on four equity comparables located within the same assessment neighborhood code as the subject and within 0.8 of a mile from the subject. The parcels range in size from 8,692 to 10,678 square feet of land area and are improved with class 2-02 homes of masonry exterior construction ranging in size from 949 to 974 square feet of living area. The dwellings are 68 or 69 years old. Each home has a concrete slab foundation. Three homes have a 1.5-car or a 2-car garage. The comparables have land assessments ranging from \$2,824 to \$3,470 or \$0.32 per square foot of land area and have improvement assessments ranging from \$124 to \$536 or from \$0.13 to \$0.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,505. The subject's assessment reflects a market value of \$35,050 or \$35.99 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has a land assessment of \$2,477 or \$0.32 per square foot of land area and an improvement assessment of \$1,028 or \$1.06 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 7,725 to 8,999 square feet of land area and are improved with 1-story, class 2-02 homes of frame and masonry exterior construction with 949 square feet of living area. The dwellings are 68 years old. Each home has a concrete slab foundation and from a 1-car to a 2.5-car garage. Two homes have central air conditioning. The comparables sold from March 2017 to November 2019 for prices ranging from \$46,000 to \$79,500 or from \$48.47 to \$83.77 per square foot of living area, including land.

The board of review also submitted information on four equity comparables located within the same assessment neighborhood code as the subject and on the same block or within 0.25 of a mile from the subject. The parcels range in size from 7,075 to 7,320 square feet of land area and are improved with 1-story, class 2-02 homes of masonry exterior construction with 949 or 974 square feet of living area. The dwellings are 69 years old. Each home has a concrete slab foundation and a 1.5-car or a 2-car garage. The comparables have land assessments ranging from \$2,299 to \$2,379 or \$0.32 and \$0.33 per square foot of land area and improvement assessments ranging from \$1,131 to \$3,163 or from \$1.19 to \$3.25 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends in part 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 best evidence of market value in the record to be the board of review's comparable sales #1, #2, and #3, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, site size, location, and most features. These comparables sold for prices ranging from \$67,000 to \$79,500 or from \$70.60 to \$83.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$35,050 or \$35.99 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave less weight to the board of review's comparable #4 which occurred more remote in time from the assessment date than the other comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and did not have the elements of an arm's length transaction as it was not advertised or exposed on the open market. Based on this record, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The record contains a total of eight equity comparables for the Board's consideration, which are relatively similar to the subject in location and site size. The comparables have land assessments ranging from \$2,299 to \$3,470 or \$0.32 and \$0.33 per square foot of land area. The subject's land assessment of \$2,477 or \$0.32 per square foot of land area falls within the range established by the comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's land assessment is warranted.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparable #3, which lacks a garage that is a feature of the subject. The Board also gives less weight to the appellant's comparable #1 and the board of review's comparable #1, which have significantly lower or higher improvement assessments than the other comparables in this record, suggesting these comparables may be outliers. The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #2 and #4 and the board of review's comparables #2, #3, and #4, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments ranging from \$425 to \$1,233 or from \$0.44 to \$1.30 per square foot of living area. The subject's improvement assessment of \$1,028 or \$1.06 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement 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: 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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