



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

APPELLANT: Ray Vicario  
DOCKET NO.: 20-40077.001-R-1  
PARCEL NO.: 27-02-213-015-0000

The parties of record before the Property Tax Appeal Board are Ray Vicario, the appellant, by attorney Holly Zeilinga, of Worssek & Vihon in Chicago; 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:** \$9,243  
**IMPR.:** \$29,757  
**TOTAL:** \$39,000

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 consists of a 2-story dwelling of brick exterior construction with 3,367 square feet of living area.<sup>1</sup> The dwelling was constructed in 2001 and is approximately 19 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 3-car garage. The property has a 16,224 square foot site and is 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 an appraisal estimating the subject property had a market value of \$390,000 as of August 6, 2020. The appraisal was prepared by Randal B. Barcella, a certified residential real estate appraiser, to estimate the subject's market value.

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal, which contains a detailed sketch with measurements of the subject home.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.39 of a mile to 1.54 miles from the subject. The parcels range in size from 10,000 to 12,640 square feet of land area and are improved with 2-story homes of brick exterior construction ranging in size from 2,615 to 2,843 square feet of living area. The dwellings range in age from 33 to 45 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from September 2019 to July 2020 for prices of \$364,900 and \$380,000 or from \$133.66 to \$145.32 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as lot size, view, age, condition, dwelling size, room count, basement size and finished area, and garage size, to arrive at adjusted sale prices ranging from \$382,980 to \$419,780. Based on this analysis, the appraiser concluded a value for the subject of \$390,000 as of August 6, 2020.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,179. The subject's assessment reflects a market value of \$541,790 or \$160.91 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 four comparable sales located in Orland Park, one of which is within the same assessment neighborhood code as the subject. The parcels range in size from 10,084 to 21,600 square feet of land area and are improved with 2-story, class 2-78 homes of masonry or frame and masonry exterior construction ranging in size from 3,100 to 3,755 square feet of living area. The dwellings are 4 or 23 years old. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and 3-car or a 3.5-car garage. The comparables sold from September 2017 to June 2020 for prices ranging from \$567,022 to \$695,900 or from \$153.53 to \$202.06 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 appellant presented an appraisal and the board of review presented four comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables, which sold less proximate in time to the assessment date than the other comparables in this record and/or are substantially newer homes than the subject.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser selected comparable sales that are relatively similar to the subject in location, features, and amenities and made appropriate adjustments to the comparables for differences from the subject. The appraiser also selected sales that occurred proximate in time to the assessment date. The subject's assessment reflects a market value of \$541,790 or \$160.91 per square foot of living area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$390,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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.

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Chairman



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Member



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Member



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Member



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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



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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

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