



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

APPELLANT: Richard Klein
DOCKET NO.: 20-40160.001-R-1
PARCEL NO.: 27-18-207-013-0000

The parties of record before the Property Tax Appeal Board are Richard Klein, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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: \$9,025
IMPR.: \$39,567
TOTAL: \$48,592

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 frame and masonry exterior construction with 3,597 square feet of living area. The dwelling is approximately 28 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 3-car garage. The property has a 18,051 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 information on three comparable sales located from 0.2 of a mile to 2.1 miles from the subject, two of which are within the same assessment neighborhood code as the subject. The parcels range in size from 11,284 to 13,576 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 2,762 to 3,464 square feet of living area. The dwellings range in age from 22 to 33 years old. Each home has a basement, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from April 2018 to November 2020 for prices ranging from \$350,000 to \$475,000 or from \$124.13 to \$147.24 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 \$48,592. The subject's assessment reflects a market value of \$485,920 or \$135.09 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 within the same assessment neighborhood code as the subject, one of which is located on the same block as the subject. Comparable #3 is the same property as the appellant's comparable #2. The parcels range in size from 13,576 to 40,946 square feet of land area and are improved with 2-story, class 2-78 homes of frame, masonry, or frame and masonry exterior construction ranging in size from 2,886 to 3,686 square feet of living area. The dwellings range in age from 23 to 35 years old. Each home has a basement, central air conditioning, a fireplace, and from a 2-car to a 3.5-car garage. The comparables sold from April 2018 to May 2020 for prices ranging from \$475,000 to \$695,900 or from \$141.07 to \$202.06 per square foot of living area, including land.

Based on this evidence, the board of review requested the subject's assessment be sustained.

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 record contains a total of seven comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #2/board of review's comparable #3, the appellant's comparable #4, and the board of review's comparable #1, which sold less proximate in time to the assessment date than the other comparables in this record. The Board also gives less weight to the appellant's comparable #3 and the board of review's comparable #2, due to substantial differences from the subject in dwelling size. Moreover, the appellant's comparables #3 and #4 are located more than one mile from the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparable #4, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and features. These comparables sold for prices of \$430,000 and \$520,000 or \$124.13 and \$141.07 per square foot of

living area, respectively. The subject's assessment reflecting a market value of \$485,920 or \$135.09 per square foot of living area, land included, is bracketed by the best two comparables in this record. Based on this record 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 a reduction in the subject's assessment is not 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

Richard Klein, by attorney:
Dimitrios Trivizas
Dimitrios P. Trivizas, Ltd.
4957 Oakton Street
No. 217
Skokie, IL 60077

COUNTY

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