



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

APPELLANT: Allan Sutherland  
DOCKET NO.: 20-40795.001-R-1  
PARCEL NO.: 27-07-304-040-0000

The parties of record before the Property Tax Appeal Board are Allan Sutherland, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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:** \$10,688  
**IMPR.:** \$96,812  
**TOTAL:** \$107,500

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, single-family dwelling of masonry exterior construction containing 9,215 square feet of living area. The dwelling is reported to be approximately 16 years old. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces, and a 4-car garage.<sup>1</sup> The subject property has a 32,887 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-09 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 four comparable sales located within two blocks from the

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<sup>1</sup> Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

subject and within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 27,486 to 40,293 square feet of land area and are improved with similar class 2-09 single-family dwellings of masonry exterior construction. The dwellings range in size from 5,418 to 9,658 square feet of living area and range in age from 22 to 29 years old. Each comparable has a basement, with three each having a finished recreation room. Each comparable also has central air conditioning, and two to four fireplaces.<sup>2</sup> The comparables sold from April 2019 to March 2021 for prices ranging from \$535,000 to \$1,075,000 or from \$98.74 to \$128.86 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,581. The subject's assessment reflects a market value of \$1,245,810 or \$135.19 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on four comparable properties located within the same "subarea" as the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with similar class 2-09 single-family dwellings of masonry exterior construction ranging in size from 5,370 to 7,833 square feet of living area. The comparables have sites that range in size from 28,575 to 52,261 square feet of land area and range in age from 16 to 25 years old. Each comparable has a full basement with two each having a formal recreation room. Each comparable also has central air conditioning, and a 3-car or a 4-car garage. Three comparables each have one or two fireplaces. Comparables #2 and #4 are noted to have "other improvements" that were unspecified. The comparables sold from September 2018 to November 2020 for prices ranging from \$835,000 to \$1,150,000 or from \$141.64 to \$175.27 per square foot of living area, land included.

### **Conclusion of Law**

The appellant contends that 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 warranted.

The record contains a total of eight comparable sales submitted by the parties in support of their respective positions. The Board gives less weight to board of review comparable #4 based on this sale occurring in 2018 which is too remote in time and less likely to accurately reflect the subject's market value as of the January 1, 2020 assessment date at issue than the remaining comparables in the record. The Board also gives less weight to appellant's comparable #1 based on this sale appearing to be an outlier given its substantially lower sale price relative to the

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<sup>2</sup> The appellant did not provide any descriptive information regarding the garages of the comparable properties but included color photographs of each dwelling for comparable analysis.

remaining comparables in the record. As to the remaining comparables in the record, the Board finds that each one differs significantly from the subject in dwelling size, however, the Board finds them to be similar overall to the subject in location, design, and some features. These best comparables in the record sold from April 2019 to December 2020 for prices ranging from \$785,000 to \$1,150,000 or from \$111.31 to \$175.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,245,810 or \$135.19 per square foot of living area, including land, which is above the range established by the best sale comparables in the record in terms of overall value and within the range on a per square foot of living area basis. However, given the well-established real estate principle of economies of scale, comparing the best overall comparables to the subject based on price per square foot of living area is most effective and meaningful the more similar the comparables are to the subject in dwelling size, which is not the case in this appeal before the PTAB. Furthermore, the Board finds that the most similar comparable overall in the record in terms of dwelling size, lot size, and features is appellant's comparable #2 which sold in December 2020 for a price of \$1,075,000 or \$111.31 per square foot of living area, land included. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the subject property is overvalued and, thus, a reduction in the subject's 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

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: July 16, 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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