



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

APPELLANT: Nicole McEwen
DOCKET NO.: 20-43739.001-R-1
PARCEL NO.: 30-20-102-014-0000

The parties of record before the Property Tax Appeal Board are Nicole McEwen, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; 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: \$9,970
IMPR.: \$14,495
TOTAL: \$24,465

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-story¹ multi-family dwelling of masonry exterior construction with 1,469 square feet of living area. The dwelling is approximately 74 years old. Features of the home include a full unfinished basement, two full bathrooms and a 2-car garage. The property has an approximately 66,472 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-11 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 that are located in Calumet City or Lansing, none of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 3,937 to 9,813 square feet of land area. The

¹ The photographic evidence provided by the board of review depicts the subject dwelling with a two-story design.

comparables are class 2-11 properties that are improved with dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,296 to 2,304 square feet of living area. The dwellings are 39 to 110 years old. Three comparables each have a full or partial basement, one of which is finished with a recreation room and one comparable has a crawl space foundation. Each comparable has two full bathrooms, one comparable has a fireplace and each comparable has a 2-car or a 2½-car garage. The properties sold from September 2019 to April 2020 for prices ranging from \$97,000 to \$175,000 or from \$55.37 to \$123.46 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$13,098, reflecting a market value of \$130,980 or \$89.16 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,465. The subject's assessment reflects a market value of \$244,650 or \$166.54 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 properties that are located in Lansing or Burnham, none of which have the same assessment neighborhood code as the subject. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 4,488 to 9,813 square feet of land area. The comparables are class 2-11 properties that are improved with three, one-story or two-story multi-family dwellings and one, three-story multi-family building² of frame, masonry or frame and masonry exterior construction. The three multi-family dwellings range in size from 1,512 to 2,132 square feet of living area and in age from 54 to 142 years old. The dwellings each have a full basement with one finished as an apartment and two full bathrooms, and two of these properties each have a 2-car or a 3½ car garage. These three properties sold from January to November 2019 for prices ranging from \$135,000 to \$175,000 or from \$75.08 to \$115.74 per square foot of living area, land included.

The multi-family building contains 5,974 square feet of building area and is 49 years old. This building has a concrete slab foundation and six full bathrooms. This property sold in August 2017 for \$450,000 or \$75.33 per square foot of building area, land included.

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

² The photographic evidence provided by the board of review depicts comparable #3 as a three-story building.

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 seven comparable sales for the Board's consideration, as one sale was common to both parties. The Board finds none of these comparables are truly similar to the subject due to significant differences in location, site size, dwelling size, design, age and/or features. Nonetheless, the Board has given less weight to board of review comparable #3 due to its dissimilar design and substantially larger size. Additionally, this property had a sale date that occurred in 2017 less proximate in time to the assessment date at issue than the remaining comparables in the record.

The Board finds the appellant's comparables, along with board of review comparables #1, #2 and #4, including the common comparable, sold more proximate in time to the assessment date at issue and are more similar to the subject in dwelling size. However, the Board finds all five properties are inferior to the subject in that they have sites that are from 56,659 to 62,535 square feet smaller in size when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from January 2019 to April 2020 for prices ranging from \$97,000 to \$175,000 or from \$55.37 to \$123.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$244,650 or \$166.54 per square foot of living area, including land, which falls above the range established by the most similar comparable sales in record and appears to be logical given its substantially larger site size. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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

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

APPELLANT

Nicole McEwen, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

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