



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

APPELLANT: Richard Reinbold  
DOCKET NO.: 20-45755.001-R-1  
PARCEL NO.: 31-35-300-006-0000

The parties of record before the Property Tax Appeal Board are Richard Reinbold, 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:** \$7,605  
**IMPR.:** \$4,895  
**TOTAL:** \$12,500

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 1.5-story dwelling frame exterior construction with 1,553 square feet of living area.<sup>1</sup> The dwelling was approximately 70 years old with an unfinished basement and central air conditioning. The subject property also has a 1-story coach house with one bedroom. The property has a 33,802 square foot site and is located in Richton Park, Richton

---

<sup>1</sup>The parties differ as to the description of the subject property. The appellant's appraiser described the subject property as a 93-year-old 1-story dwelling with 1,000 square feet of living area without central air conditioning while the board of review disclosed the subject as a 70-year-old 1.5-story dwelling with 1,553 square feet of living area and central air conditioning. However, in the appellant's brief counsel described the subject property as a 70-year-old dwelling with 1,553 square feet of living area which matches the board of review's description. In addition, the exterior photographs of the subject property found in the appraisal depict a 1.5-story dwelling with a central air unit. For these reasons the Board finds the subject is a 70-year-old 1.5-story dwelling with 1,553 square feet of living area and central air conditioning.

Township, Cook County. The subject is classified as a class 2-03 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 \$92,000 as of January 1, 2020. The appraisal was prepared by Scott A. Sieman, a Certified Residential Real Estate Appraiser. The intended use of the appraisal was to evaluate the property that is the subject of this appraisal and establish a value for tax purposes. On page 1 of the addendum the appraiser indicated the subject site and exterior of the improvements were inspected but on the signature page of the general-purpose appraisal form the appraiser marked an interior and exterior inspection of the subject property was performed on January 1, 2019. The appraiser considered the subject property in average condition with no recent significant updates and no noted repairs needed at the time of inspection. The appraiser also noted the subject has a 1-bedroom coach house but did not disclose its size.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing three comparable sales located from .46 of a mile to 3.10 miles from the subject property. The comparables have sites ranging in size from 7,980 square feet to 1.37 acres of land area and are improved with 1-story or ranch style dwellings that range in size from 1,037 to 1,541 square feet of living area. The homes range in age from 61 to 75 years old. Two comparables have basements with one having finished area, and central air conditioning. Each comparable has a 1-car or a 2-car garage. Comparable #1 has an additional 2-car detached garage. The comparables sold from September to December 2019 for prices ranging from \$85,500 to \$121,000 or from \$78.52 to \$82.45 per square foot of living area, including land. The appraiser adjusted comparable #1 for financing concessions and the comparables for differences from the subject in site size, room count, gross living area, basement finished area, and/or features. The appraiser considered the subject's coach house has contributory value of \$5,000. After applying these adjustments, the appraiser arrived at an estimated market value of \$92,000 for the subject property. Based on this evidence, the appellant requested a reduction in the subject property's total assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,863. The subject's assessment reflects a market value of \$198,630 or \$127.90 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 a ¼ mile or subarea from the subject. The comparables have sites ranging in size from 7,500 to 7,980 square feet of land area and are improved with 1-story or 1.5-story dwellings of frame, masonry, or frame and masonry exterior construction that are 53 to 72 years old. The dwellings range in size from 1,092 to 1,256 square feet of living area and have basements, one of which has finished area. Two comparables have central air conditioning. Each comparable has a 1-car, a 2-car, or a 2.5-car garage. The comparables sold from January to August 2019 for prices ranging from \$142,567 to \$188,900 or from \$113.78 to \$172.99 per square foot of living area, including land. Based on this evidence the board of review contends the subject's assessment is supported.

### **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 based on the evidence in the record a reduction in the subject's assessment is warranted.

The record contains an appraisal submitted by the appellant and four comparable sales submitted by the board of review.

The Board gave little weight to the conclusion of value contained in the appellant's appraisal report due to errors and inconsistencies in the appraisal report. For example, the appraiser reported the subject as a 1-story dwelling with 1,000 square feet of living area when the subject photos within the appraisal depicts a 1.5-story dwelling and appellant's counsel indicated the subject has 1,553 square feet of living area. The appraiser indicated the subject lacks central air conditioning, but the appraiser's photographic evidence shows the subject has a central air conditioning unit. The appraiser also noted the subject has a coach house but did not provide any sketch, size or dimensions. Lastly, the appraiser utilized a sale that is located over three miles away from the subject when other sales more proximate to the subject were available. For these reasons, the Board gives less weight to the appraiser's conclusion of value, however, the Board will look at the raw sales data.

The Board gives less weight to appraiser's comparables #2 and #3 as well as board of review comparables #1 and #2 which were less similar to the subject in dwelling size when compared to the subject. In addition, appellant's comparable #3 is located over three miles away from the subject.

The Board finds the best evidence of market value to be appraiser's comparable #1 along with board of review comparables #3 and #4 which overall are more similar to the subject in location, age, dwelling size and some features. However, none of the comparables have a coach house like the subject but each comparable has a 2-car or a 2.5-car garage. These properties sold from January to December 2019 for prices ranging from \$121,000 to \$150,000 or from \$78.52 to \$119.43 per square foot of building area, including land. The subject's assessment reflects an estimated market value of \$198,630 or \$127.90 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive and a reduction in the subject's assessment is 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: \_\_\_\_\_

September 17, 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 Reinbold, by attorney:  
William I. Sandrick  
Sandrick Law Firm, LLC  
1005 W. 175th Street  
Homewood, IL 60430

COUNTY

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