



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

APPELLANT: Noel Trovela  
DOCKET NO.: 20-46140.001-R-1  
PARCEL NO.: 06-22-215-018-0000

The parties of record before the Property Tax Appeal Board are Noel Trovela, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:**       \$ 3,622  
**IMPR.:**      \$ 19,878  
**TOTAL:**      \$ 23,500

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2020. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

The subject consists of a two-story single-family dwelling of frame construction with 2,093 square feet of living area. The dwelling is 30 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property's site is 6,300 square feet, and it is located in Hanover 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 assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables.

The appellant also 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

\$235,000 as of December 9, 2019. The appellant also submitted evidence disclosing the subject property was purchased on December 23, 2019 for a price of \$235,000.

The appellant also raised a contention of law in support of the appeal. In essence, the appellant argued that the Cook County Assessor's Covid-19 adjustments applied in tax year 2020 should be applied by the Board to the subject's assessment after determining that the subject is overassessed. The appellant submitted various printouts from the Cook County Assessor's website in support of this argument, and stated that the adjustment applied to the subject should be -10.59%. In Section II of the appeal form, the appellant stated that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$18,628.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$23,500. The subject property has an improvement assessment of \$19,878, or \$9.50 per square foot of living area. The subject's assessment reflects a market value of \$235,000 when applying the 2020 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, and three sale comparables. These sale comparables sold from August 2017 to April 2018 for \$302,000 to \$361,500, or \$133.05 to \$141.58 per square foot of living area, including land. The board of review's evidence also states that the subject was purchased in January 2020 for \$235,000.

In rebuttal, the appellant argued that the board of review's comparables were not similar to the subject for various reasons, and also reaffirmed the evidence previously submitted.

### **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 proven 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 meet this burden of proof, and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject in December 2019 for a price of \$235,000. The appellant provided evidence demonstrating that the sale had the elements of an arm's-length transaction, including disclosing that the parties to the transaction were not related, the property was sold using a real estate broker, and it was advertised for sale on the open market with a listing on the MLS for approximately 10 months. The Board finds the purchase price is below the market value reflected by the assessment. Based on this record, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject is overvalued. The Board finds the subject property had a market value of \$235,000 as of January 1, 2020. Since market value has been established, the 2020 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00% shall apply. Since market value has been determined, the

Board finds that the subject is now fairly and equitably assessed. See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board, 2020 IL App (1st) 180994, ¶¶ 34-36.

The appellant also makes a contention of law as a basis for a further reduction in the subject's assessment. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof, and that a further reduction in the subject's assessment is not warranted.

The appellant submitted printouts from the Assessor's website to show how the Assessor applied the Covid-19 adjustments to various properties. However, the appellant did not submit any evidence showing how the Covid-19 pandemic affected the *subject's* market value, or how the proposed adjustment for the *subject* of -10.59% was determined. The Board emphasizes that it is tasked with determining the correct assessment for the *subject* property (35 ILCS 200/16-180), and, thus, evidence bearing directly on the assessment of the *subject* property is necessary. The appellant has failed to submit such evidence in this appeal. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject's assessment should be further reduced based on the appellant's contention of law, and that a further reduction in the subject's assessment is not 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



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: \_\_\_\_\_

December 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

Noel Trovela, by attorney:  
Stephanie Park  
Park & Longstreet, P.C.  
1620 W Colonial Pkwy.  
Inverness, IL 60067

COUNTY

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