



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

APPELLANT: Caring Properties
DOCKET NO.: 20-46395.001-R-1
PARCEL NO.: 31-22-101-001-0000

The parties of record before the Property Tax Appeal Board are Caring Properties, the appellant, by attorney Gabriel Orenic, of Orenic Law LLC, in Joliet, 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: \$6,983
IMPR.: \$4,531
TOTAL: \$11,514

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 one-story dwelling of masonry exterior construction with 1,100 square feet of living area. The dwelling is approximately 56 years old. Features of the home include a crawl-space foundation and a two-car garage. The property has a 19,952 square foot site and is located in Matteson, Rich 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 information on three comparable sales, copies of the Multiple Listing Service (MLS) data sheets for the sales as well as property characteristics sheets along with a brief. In the Section V grid analysis of the petition, the appellant reported that two of the comparables are located in the same neighborhood code assigned to the subject. The parcels contain either 21,140 or 22,275 square feet of land area and are each improved with a class 2-03,

one-story dwelling of frame exterior construction. The homes range in age from 58 to 81 years old and range in size from 888 to 1,567 square feet of living area. Based upon the MLS data sheets and characteristics sheets, two homes have full unfinished basements and comparable #1 has a crawl-space foundation. Comparable #3 has central air conditioning and comparable #2 has a fireplace. Each property has either a 1-car, a 2-car or a 2.5-car garage, respectively. The comparables sold from October 2019 to November 2020 for prices ranging from \$30,000 to \$145,000 or from \$33.78 to \$92.53 per square foot of living area, including land.

As part of the brief, counsel contends that the “internal sales ratio” based on the three comparable sales presented in this appeal supports a 16.07% rather than a 10% sales ratio. In light of this analysis, the appellant requests an adjusted assessment factor of 83.93% be applied to the subject’s assessment resulting in a total assessment of \$9,663. The brief also includes two subheadings referencing a high effective tax rate in a high crime area and taxes being excessive for a small home that is up 35% during COVID. There were no facts presented in support of either of these subheadings in the brief.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,514. The subject's assessment reflects a market value of \$115,140 or \$104.67 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 three properties, two of which include sales data. Since the appeal is based on market value, only board of review comparables #2 and #3 will be analyzed herein. The properties are each located in the same neighborhood code that is assigned to the subject. The parcels contain 8,190 and 43,024 square feet of land area and are each improved with a class 2-03, one-story dwelling of frame or frame and masonry exterior construction. The homes are 41 and 61 years old and contain either 1,252 or 1,302 square feet of living area. One home has a crawl-space foundation, and one home has a partial basement with finished area. Each dwelling has central air conditioning and either a 2-car or a 2.5-car garage. Comparable #3 has a fireplace. The comparables sold in April and December 2019 for prices of \$145,276 and \$197,000 or for \$116.04 and \$151.31 per square foot of living area, including land. 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 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 parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant’s comparables #1 and #2 due to differences in location and age, respectively, when compared to the subject

property. Additionally, appellant's comparable #2 appears to be an outlier in light of its sales price considering the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable sales #2 and #3 which are more similar to the subject in location, age, dwelling size and some features. Two of the sales necessitate downward adjustments to account for their basement foundations as compared to the subject's crawl-space foundation. These comparables sold from April 2019 to November 2020 for prices ranging from \$145,000 to \$197,000 or from \$92.53 to \$151.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$115,140 or \$104.67 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on a total market value basis, which appears to be logical given the subject's lack of central air conditioning, crawl-space foundation and lack of a garage amenity as compared to the three best sales in the record.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject dwelling, the Board finds 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

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

Caring Properties, by attorney:
Gabriel Orenic
Orenic Law LLC
3033 West Jefferson Avenue
Suite 208
Joliet, IL 60435

COUNTY

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