



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

APPELLANT: Mae & Angelo Gregory
DOCKET NO.: 20-46786.001-R-1
PARCEL NO.: 10-34-124-038-0000

The parties of record before the Property Tax Appeal Board are Mae & Angelo Gregory, the appellants, 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: \$8,681
IMPR.: \$19,435
TOTAL: \$28,116

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1,396 square feet of living area. The dwelling is approximately 66 years old. Features include a full basement, central air conditioning, a fireplace and a one-car garage. The property has an 8,681 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on nine equity comparables located in the same assigned neighborhood code as the subject and within .15 of a mile from the subject. The appellants also submitted property characteristics sheets for the subject and comparables. The comparables consist of class 2-03 either 1-story or 1.5-story

dwelling of masonry or frame and masonry exterior construction that range in age from 63 to 78 years old. The dwellings range in size from 1,452 to 1,782 square feet of living area. Eight comparables have a full or partial basement, three of which have finished area, and comparable #4 has a concrete slab foundation. Seven homes have central air conditioning, four comparables each have one or two fireplaces and each comparable has from a one-car to a two-car garage. The comparables have improvement assessments ranging from \$17,284 to \$22,246 or from \$10.61 to \$13.18 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$17,376 or \$12.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,116. The subject property has an improvement assessment of \$19,435 or \$13.92 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code and either on the same block or within ¼ of a mile from the subject. The comparables consist of class 2-03 one-story dwellings of masonry exterior construction ranging in age from 65 to 69 years old. The dwellings range in size from 1,080 to 1,184 square feet of living area. Each comparable has a basement, two of which have finished area. Three comparables have central air conditioning and three comparables have either one or two fireplaces. Three comparables each have a one-car garage. The comparables have improvement assessments ranging from \$21,715 to \$24,280 or from \$15.85 to \$18.62 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' comparables #1, #2, #6, #7 and #8 as well as board of review comparables #1 and #3, for differences in age, dwelling size and/or having basement finish which differs from the subject. Similarly, the Board has given reduced weight to appellants' comparable #4 due to its concrete slab foundation as compared to the subject's full basement.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #9 along with board of review comparables #2 and #4 which present varying degrees of similarity to the subject in design, age, dwelling size, lack of air conditioning, number of fireplaces and/or garage amenity which necessitate adjustments for these differences. The comparables have improvement assessments ranging from \$17,284 to \$22,121 or from \$10.61 to \$17.33 per square

foot of living area. The subject's improvement assessment of \$19,435 or \$13.92 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis. In addition, the Board finds that the best comparables presented by each party as appellants' comparable #5 and board of review comparable #4 which necessitate upward adjustments for lack of air conditioning and lack of a garage, respectively. These properties present improvement assessments of \$12.58 and \$15.85 per square foot of living area while the subject is bracketed by these properties despite the inferior amenities of the comparables. Therefore, based on this record and after considering appropriate adjustments to the best comparables for differences in age, dwelling size and/or other features when compared to the subject dwelling, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

Mae & Angelo Gregory, 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