



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

APPELLANT: Gary Eisen
DOCKET NO.: 21-21699.001-R-1
PARCEL NO.: 27-17-314-009-0000

The parties of record before the Property Tax Appeal Board are Gary Eisen, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$9,551
IMPR.: \$40,840
TOTAL: \$50,391

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 2021 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-story dwelling of masonry exterior construction with 3,927 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 3-car garage. The property has a 14,693 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-08 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 the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 11,406 to 170,711 that are improved with class 2-08 dwellings of masonry exterior construction ranging in size from 3,913 to 4,783 square feet of living area. The homes are from 23 to 30

years old. The appellant reported in the grid analysis that each comparable has a basement, but no data was provided whether the subject and the comparables have a finished or unfinished basement area. Each comparable has central air conditioning, one or two fireplaces and either a 2-car or a 3-car garage. The properties sold from January 2019 to June 2020 for prices ranging from \$455,000 to \$570,000 or from \$116.28 to \$120.80 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$46,688 which reflects a market value of \$466,880 or \$118.89 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 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,391. The subject's assessment reflects a market value of \$503,910 or \$128.32 per square foot of living area, land included, when applying the 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 four comparable sales that are located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 12,406 to 15,015 that are improved with two-story class 2-08 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,946 to 4,451 square feet of living area. The homes are from 13 to 25 years old. Each comparable has a basement with two having finished area, central air conditioning, one fireplace and a 3-car garage. The comparables sold from August 2018 to November 2021 for prices ranging from \$625,000 to \$710,000 or from \$151.65 to \$173.26 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3 and #4 along with board of review comparables #1 and #2 which differ from the subject in dwelling size and/or have remote sale dates that occurred less proximate in time to the January 1, 2021 assessment date at issue for the subject property.

The Board finds the best evidence of market value to be the parties' remaining comparables. These comparables sold more proximate in time to the January 1, 2021 assessment date and are also overall more similar to the subject in location, age, dwelling size, and some features. However, the board of review's two comparables have a basement finish, unlike the subject that lacks a basement finish, and the appellant did not disclose if any of the appellant's comparables

have basements that are finished or unfinished. These three comparables sold from June 2020 to November 2021 for prices ranging from \$455,000 to \$710,000 or from \$116.28 to \$173.26 per square foot of living area, land included. The subject's market value of \$503,910 or \$128.32 per square foot of living area, land included falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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: _____

August 20, 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

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