



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

APPELLANT: Michael Enoya
DOCKET NO.: 21-23984.001-R-1
PARCEL NO.: 27-14-411-013-0000

The parties of record before the Property Tax Appeal Board are Michael Enoya, the appellant(s); 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: \$5,500
IMPR.: \$21,647
TOTAL: \$27,147

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 10,000 square foot parcel of land improved with a 35-year-old, one-story, frame and masonry, single-family dwelling, containing 2,234 square feet of living area. Features of the home include two full and one-half bathroom, air conditioning, and a two-car garage. The property is located in Orland Park, Orland Township, Cook County and is a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its overvaluation argument, appellant submitted sales information on three comparable properties that sold between November of 1983 and October of 2021 for prices ranging between \$50.98 to \$163.82 per square foot of living area, including land. The comparable sales had one-story dwellings of frame and masonry construction, and between 1,844 and 2,106 square feet of living area. They were located within 1.1 miles of the subject property and ranged in age between 37 and 47 years old. Each of the sales comparables had either 3 full bathrooms, 2 full

bathrooms or 2 full bathrooms plus one half-bathroom. All three sales comparables had air conditioning. The petition discloses the subject is an owner-occupied residence.

Appellant also completed Section IV of its petition indicating the subject property sold on April 23, 2014, for \$242,000. The sale was by owner with Coldwell Banker Realty, agent Danielle May, and was advertised for sale with the multiple listing service. Appellant submitted a copy of the settlement statement.

In support of its assessment inequity argument, appellant submitted information on four suggested equity comparables. They were each improved with a one-story, single-family dwelling, of frame and masonry construction. They ranged: in size between 1,844 and 2,106 square feet of living area; in age between 37 and 47 years old; and in improvement assessment between \$6.31 and \$10.14 per square feet of living area. The equity comparables were located within 1.1 miles of the subject property. They had either 3 full bathrooms, 2 full bathrooms or 2 full bathrooms plus one half-bathroom. All four equity comparables had air conditioning. Based on this evidence, appellant requested a reduction in the subject's assessment to \$24,124. In addition, appellant submitted a copy of the board of review's written decision indicating a total assessment for the subject property of \$27,147.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$27,147, with an improvement assessment of \$21,647, or \$9.69 per square feet of living area. The subject's assessment reflects a market value of \$271,470, or \$121.52 per square foot of living area, including land, 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 four comparable properties. The comparable properties were improved with either a one-story or a one-and-one-half story, single-family dwelling of frame and masonry construction. They ranged in size between 1,898 and 2,349 square feet of living area and in assessment between \$9.21 and \$11.28 per square foot of living area. They were located within the subarea of the subject property and ranged in age between 34 and 42 years old. Two out of the four comparables had air conditioning. Each of the comparables had a two-car garage and either one full bathroom, one full bathroom plus one-half, one full bathroom plus two half-bathrooms, or two full bathrooms. The board of review's comparables sold between August 2019 and October 2021 for prices ranging from \$144.74 to \$198.10 per square foot of living area, including land.

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 Board finds the best evidence of market value to be appellant's sales comparable #1 and the board of review's sales comparables #1, #3, and #4. These properties sold between August 2019 and October 2021 for prices ranging between \$163.82 and \$171.12 per square foot of living area,

including land. All of appellant's sales comparables were similar to the subject property in construction, age, and close to it in proximity. Greater weight was given to the sales comparables most similar to the subject property in living area square footage and had sale dates closest to the lien year at issue in the instant appeal. The subject's current assessment reflects a market value of \$121.52 per square foot of living area, including land, which is below the market value established by the best comparables in this record. The Board gives little weight to the sale price of the subject property as the 2014 sale date is not recent but rather is too far removed to adequately reflect market value as of the lien year at issue in the instant appeal. Based on this record, the Board finds appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

The appellant also contends 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 appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #1, #3, and #4 and the board of review's comparables #1, #3, and #4. These comparables had improvement assessments that ranged from \$6.31 to \$11.24 per square foot of living area. They were most similar to the subject property in living area square footage. All of the comparables submitted by both parties were of similar construction and age to the subject property and close to it in proximity but lesser weight was given to the comparables with greater differences in living area square footage. The subject's improvement assessment of \$9.69 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds appellant 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



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 22, 2023



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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