



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

APPELLANT: Phillip Hartz  
DOCKET NO.: 21-26440.001-R-1  
PARCEL NO.: 27-07-406-009-0000

The parties of record before the Property Tax Appeal Board are Phillip Hartz, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$12,189  
**IMPR.:** \$82,311  
**TOTAL:** \$94,500

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 2-story dwelling of masonry exterior construction with 6,085 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, five full bathrooms, and a 3.5-car garage. The property has a 37,505 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-09 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 located within the same assessment neighborhood code as the subject. The parcels range in size from 29,272 to 40,293 square feet of land area and are improved with class 2-09 homes of masonry exterior construction ranging in size from 6,213 to 7,217 square feet of living area. The dwellings range in age from 22 to 29

years old. Each home has a basement, one of which has finished area,<sup>1</sup> central air conditioning, two to four fireplaces, three or four full bathrooms, a half bathroom, and a 3-car or a 4-car garage. The comparables sold from July 2020 to March 2021 for prices ranging from \$785,000 to \$930,000 or from \$123.68 to \$141.64 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$78,411.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,495. The subject's assessment reflects a market value of \$964,950 or \$158.58 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 comparable sales located within the same assessment neighborhood code as the subject. Comparable #3 is the same property as the appellant's comparable #2. The parcels range in size from 27,878 to 40,293 square feet of land area and are improved with 2-story, class 2-09 homes of masonry exterior construction ranging in size from 5,890 to 7,217 square feet of living area. The dwellings range in age from 19 to 28 years old. Each home has a basement with finished area, central air conditioning, two to four fireplaces, three or four full bathrooms, one or two half bathrooms, and a 3.5-car or a 4-car garage. The comparables sold from April 2019 to April 2021 for prices ranging from \$875,000 to \$1,110,000 or from \$128.86 to \$175.27 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of five comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the board of review's comparable #1, which sold less proximate in time to the assessment date than the other comparables in this record. The Board also gives less weight to the common comparable, which is a substantially larger home than the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 and the board of review's comparable #2, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and features, although these comparables have fewer bathrooms and smaller lots than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject.

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<sup>1</sup> The board of review reported the common comparable has finished basement area, which was not refuted by the appellant.

These comparables sold for prices ranging from \$785,000 to \$880,000 or from \$123.68 to \$148.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$964,950 or \$158.58 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and appears to be excessive. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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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