



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

APPELLANT: Chris Brooks
DOCKET NO.: 21-45142.001-R-1
PARCEL NO.: 20-35-124-125-0000

The parties of record before the Property Tax Appeal Board are Chris Brooks, the appellant, 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: \$4,062
IMPR.: \$8,977
TOTAL: \$13,039

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 1.5-story dwelling of frame and masonry exterior construction with 1,394 square feet of living area. The dwelling is approximately 98 years old. Features of the home include a basement with finished area, a fireplace,¹ and a 2-car garage. The property has a 3,250 square foot site and is located in Chicago, Hyde Park 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 four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 3,680 to 5,801 square feet of

¹ The parties differ regarding the subject's fireplace amenity. The Board finds best evidence of fireplace amenity is found in the appellant's evidence, which was not refuted by the board of review with substantive evidence.

land area and are improved with class 2-03 homes of masonry, stucco, or wood exterior construction ranging in size from 1,222 to 1,550 square feet of living area. The dwellings range in age from 98 to 115 years old. Each home has a basement, one of which has finished area, and a fireplace. Three homes each have a 1.5-car or a 2-car garage. The appellant submitted copies of deeds for these sales, indicating comparable #1 sold to a rehab company and comparable #3 sold between parties with the same last name. The comparables sold from October 2019 to November 2021 for prices ranging from \$65,000 to \$100,000 or from \$54.58 to \$64.52 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,039. The subject's assessment reflects a market value of \$130,390 or \$93.54 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%.

The board of review noted the appellant's comparable #4 was sold by the lender following litigation involving this property, the appellant's comparable #1 sold to a rehab company, and no listing information was found for the appellant's comparables #2 and #3. The board of review presented the first page of a recorded Lis Pendens for the appellant's comparable #4, indicating an action was filed concerning this property.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 3,680 to 3,844 square feet of land area and are improved with 1-story or 1.5-story, class 2-03 homes of masonry or frame and masonry exterior construction ranging in size from 1,374 to 1,420 square feet of living area. The dwellings range in age from 93 to 98 years old. Each home has a basement, one of which has finished area, and a 2-car garage. The comparables sold from May 2018 to December 2021 for prices ranging from \$183,000 to \$329,900 or from \$128.87 to \$236.15 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.Adm.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.Adm.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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparable #4, which sold less proximate in time to the assessment date than the other sales in this record. With regard to the appellant's comparable #2, although the board of review indicated this property was not listed, the Board finds the board of review did not demonstrate this property was not otherwise advertised for sale and there is no evidence to indicate this was not an arm's length sale. However, this sale sold for considerably

less than the other sales in this record, indicating this sale was an outlier, and thus, the Board gave less weight to this sale. The Board also gives less weight to the board of review's comparable #2, which sold for considerably more than the other sales in this record, indicating this sale was also an outlier. The Board gives less weight to the appellant's comparable #3, which sold between parties with the same last name and which the board of review contended was not listed for sale, suggesting it may not have been an arm's length sale.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4 and the board of review's comparables #1 and #3, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, and features, although one comparable is a 1-story home compared to the subject's 1.5-story home, two homes lack finished basement area that is a feature of the subject, two comparables have larger sites than the subject, and one comparable lacks a garage that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, it was disclosed that the appellant's comparable #1 sold to a rehab company, suggesting it may be in poor condition; however, no evidence was presented by either party to describe any deficiencies this property had at the time of its sale. With regard to the appellant's comparable #4, the Board finds the board of review's contention that this sale occurred in connection with litigation, without any evidence of the facts and circumstances of this sale, was insufficient to demonstrate that this sale was not an arm's length sale.

These most similar comparables sold for prices ranging from \$78,000 to \$203,000 or from \$54.58 to \$147.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$130,390 or \$93.54 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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 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

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: _____

November 19, 2024

Clerk of the Property Tax Appeal Board

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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