



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

APPELLANT: Charles & Geraldine Anzilotti
DOCKET NO.: 21-45734.001-R-1
PARCEL NO.: 18-30-402-026-0000

The parties of record before the Property Tax Appeal Board are Charles & Geraldine Anzilotti, the appellants, by attorney George J. Relias, of Relias Law Group, Ltd. 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: \$23,463
IMPR.: \$37,353
TOTAL: \$60,816

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 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-story dwelling of frame exterior construction with 2,245 square feet of living area. The dwelling is approximately 47 years old. The home has a concrete slab foundation, a 104,282 square foot site, and is located in Burr Ridge, Lyons Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within two miles of the subject and within the subject's assessment neighborhood. The comparables consist of 1-story or 1.5-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,015 to 3,729 square feet of living area. The homes are 23 to 63 years old. Each

dwelling has one or two fireplaces and either a 2-car or 2.5-car garage.¹ Two comparables have central air conditioning, three comparables each have a basement with two having finished area, and one comparable has a crawl-space foundation. The parcels range in size from 18,311 to 106,591 square feet of land area. The comparables sold from June 2018 to June 2021 for prices ranging from \$475,000 to \$950,000 or from \$213.51 to \$254.76 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$52,490, for an estimated market value of \$524,900 or \$233.81 per square foot of living area, including land.

The appellant indicated in the appeal petition that the subject is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,639. The subject's assessment reflects a market value of \$736,390 or \$328.01 per square foot of living area, land included, when using the 10% level of assessment for Cook County under the Cook County Real Property Assessment Classification Ordinance. The board of review disclosed that 2020 was the first year of the general assessment period for the subject and that no equalization factor was applied for the 2021 tax year.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood. The comparables consist of 1-story or 1.5-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,669 to 4,329 square feet of living area. The dwellings are 10 to 85 years old. Each dwelling has central air conditioning, one to three fireplaces, a basement with three having finished area, and a 2-car or 4-car garage. The parcels range in size from 3,613 to 43,488 square feet of land area. The comparables sold from July 2020 and July 2021 for prices ranging from \$821,000 to \$1,150,000 or from \$189.65 to \$329.34 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 appellants contend 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).

As an initial matter, the Board takes judicial notice that this property was the subject matter of an appeal for the 2020 tax year under Docket No. 20-33973-R-1, in which the Board issued a decision lowering the total assessment of the subject to \$60,816 based on the evidence submitted by the parties.

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

¹ Additional details were drawn from the Multiple Listing Service sheets submitted by the appellants.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and no equalization factor was applied in tax year 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2021 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code results in a reduced total assessment of \$60,816.

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: June 18, 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

Charles & Geraldine Anzilottie, by attorney:
George J. Relias
Relias Law Group, Ltd.
141 W Jackson Blvd
Suite 2730
Chicago, IL 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602