



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

APPELLANT: Randall Fiore
DOCKET NO.: 21-48767.001-R-1
PARCEL NO.: 24-14-408-034-0000

The parties of record before the Property Tax Appeal Board are Randall Fiore, the appellant, by Mary Kate Gorman, attorney-at-law in Tinley Park, 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: \$7,260
IMPR.: \$17,740
TOTAL: \$25,000

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 is improved with a two-story dwelling of frame construction containing 1,840 square feet of living area. The dwelling is approximately 92 years old. Features of the property include a full unfinished basement, central air conditioning, and 1½ bathrooms. The property has a 7,260 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-05 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 improved with 1-story, 1.5-story or 2-story dwellings of frame construction that range in size from 924 to 1,240 square feet of living area. The homes range in age from 78 to 94 years old. Each property has a partial or full basement, 1 or 2 bathrooms, and a 1-car or a 2-car garage. Comparable #3 also has central air conditioning and one fireplace. These properties have sites ranging in size from 3,150 to 7,680

square feet of land area. The comparables are located from .7 to .9 of a mile from the subject property with comparable #1 having the same assessment neighborhood code as the subject property. The sales occurred in June 2021 and February 2022 for prices ranging from \$191,000 to \$210,000 or from \$161.04 to \$208.33 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$19,783.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,000. The subject's assessment reflects a market value of \$250,000 or \$135.87 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 four comparable sales composed of class 2-05 properties improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 1,472 to 2,154 square feet of living area. The homes range in age from 66 to 83 years old. Each home has a full or partial unfinished basement; 1, 2 or 2½ bathrooms; and a 1-car, 2-car or 2.5-car garage. Two comparables have central air conditioning. These properties have sites ranging in size from 5,445 to 9,302 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from July 2019 to October 2021 for prices ranging from \$335,000 to \$457,000 or from \$155.52 to \$237.77 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 the board of review comparable sales as these comparables are more similar to the subject dwelling in location, style, and/or dwelling size than are the comparable sales provided by appellant. The board of review comparables have varying degrees of similarity to the subject in age and features which would require adjustments to make them more equivalent to the subject property. These comparables sold for prices ranging from \$335,000 to \$457,000 or from \$155.52 to \$237.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$250,000 or \$135.87 per square foot of living area, including land, which is below the range established by the best comparable sales in this record demonstrating the subject property is not overvalued for assessment purposes. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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: _____

January 21, 2025



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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