FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Angela M. Pavon
DOCKET NO.: 22-28926.001-R-1
PARCEL NO.: 08-10-212-028-0000

The parties of record before the Property Tax Appeal Board are Angela M. Pavon, 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 ***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:	$9,393
IMPR.:	$21,606
TOTAL:	$30,999

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 2022 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 and masonry exterior construction with 1,215 square feet of living area.[1] The dwelling is approximately 65 years old. Features of the home include a basement finished with a recreation room and a 2.5-car garage. The property has a 9,888 square foot site and is located in Mount Prospect, Elk Grove Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on March 20, 2020 for a price

[1] The parties differ regarding the subject's dwelling size and basement finish. The Board finds the best evidence of these features is found in the board of review's evidence, which was not refuted by the appellant with any substantive evidence.

of $288,000. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property sold using a realtor and was advertised for sale through the Multiple Listing Service since February 2020, the sale was not due to foreclosure, and the sale was by contract for deed. In support of the sale the appellant submitted a copy of a settlement statement dated March 25, 2020 disclosing a price of $288,000, payment of realtors' commissions, and loan charges and lender's title insurance charges for CrossCountry Mortgage, LLC, indicating this was not a contract for deed transaction. The appellant also submitted copies of a Bill of Sale and a Warranty Deed in connection with the sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $30,999. The subject's assessment reflects a market value of $309,990 or $255.14 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located 0.25 of a mile from the subject. The parcels range in size from 9,558 to 10,916 square feet of land area and are improved with 1-story, class 2-03 homes of masonry or frame and masonry exterior construction with 1,107 square feet of living area. The dwellings range in age from 64 to 67 years old. Each home has a basement, one of which has finished area, and from a 1-car to a 2.5-car garage. Two homes have central air conditioning. The comparables sold from January 2020 to December 2022 for prices ranging from $312,500 to $333,500 or from $282.29 to $301.26 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains evidence regarding a March 2020 sale of the subject and four comparable sales for the Board's consideration. The Board gives less weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue as other sales in this record. The Board also gives less weight to the board of review's comparable #3, which also sold in 2020, less proximate in time to the assessment date.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1, #2, and #4, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, site size, location, and most features. These comparables sold for prices ranging from $312,500 to $333,500 or from $282.29 to $301.26 per square foot of living area, including land. The subject's assessment reflects a market value of $309,990 or $255.14 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market 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: ____________ ____________

C E R T I F I C A T I O N

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 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Angela M. Pavon, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

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