



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

APPELLANT: Ralph Milito
DOCKET NO.: 22-34975.001-R-1
PARCEL NO.: 09-20-319-014-0000

The parties of record before the Property Tax Appeal Board are Ralph Milito, the appellant, by Michael Elliott, attorney-at-law of Elliott & Associates Attorneys, PLLC in Des Plaines, 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: \$7,077
IMPR.: \$16,923
TOTAL: \$24,000

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 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 is improved with a multi-level dwelling of masonry exterior construction that contains 1,423 square feet of living area. The dwelling is approximately 56 years old. Features of the property include a partial basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage. The property has a 7,077 square foot site located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-34 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 evidence disclosing the subject property was purchased in August 2021, for a price of \$240,000. The appellant completed Section IV – Recent Sale Data disclosing a sale date of August 3, 2021, and the purchase price of \$240,000. The seller was identified as the Brenda C. Reilly Living Trust, and the appellant indicated the parties were not related. The

appellant further indicated the property was sold through a realtor and had been advertised for sale in the multiple listing service (MLS) and had been on the market for 15 days. To further document the transaction the appellant submitted a copy of the sales contract, the settlement statement, the subject's listing sheet, and the subject's trustee's deed. The settlement statement disclosed that real estate commissions were paid to two realtors. Additionally, the listing stated in part, "So much potential here! Estate sale being sold as is. Easy to show." The listing further stated, "This listing is an estate sale. The house needs work and the family is in the process of cleaning it out. A work in progress but a great investment or rehab property. Lots of space and lots of possibilities. As is, it will not pass FHA."

As a final point the appellant submitted a copy of a press release from the Illinois Department of Revenue (IDOR) dated October 18, 2022, asserting that a final 2021 property tax equalization factor for Cook County of 3.0027 was being issued. The press release also indicated the 2021 three-year average level of assessment for class 2 residential property was 8.83%. The appellant requested that the 8.83% level of assessment for class 2 property be applied to the subject's purchase price of \$240,000 resulting in a total revised assessment of \$21,192.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,000. The subject's assessment reflects a market value of \$310,000 or \$217.85 per square foot of living area, land included, when using the level of assessments 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 composed of class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,320 to 1,656 square feet of living area. The dwellings range in age from 57 to 63 years old. Each comparable has a partial basement with a formal recreation room, one comparable has central air conditioning, one comparable has one fireplace, and each comparable has a 1-car, 2-car or 2.5-car garage. The comparables have one or two full bathrooms and three comparables have an additional 1 or 2 half bathrooms. These properties have sites ranging in size from 7,077 to 13,020 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are in the same block or ¼ of a mile from the subject property. The sales occurred from August 2021 to November 2022 for prices ranging from \$382,001 to \$430,000 or from \$241.49 to \$316.64 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in August 2021 for a price of \$240,000. The appellant provided evidence demonstrating the sale

had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the multiple listing service, and it had been on the market for 15 days. In further support of the transaction the appellant submitted a copy of the sales contract, settlement statement, the MLS listing, and the trustee's deed. The Board finds the purchase price is below the market value reflected by the subject's assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The board of review did submit information on four comparable sales that were similar to the subject in location, age, style, size, and features. However, the listing of the subject property indicated the subject dwelling has some condition issues that may not have been present in the board of review comparables, which accounts for their higher prices relative to the subject's purchase price.

The Board gives little weight to the appellant's request for the application of an 8.83% level of assessment to the purchase prices as this is based on an IDOR press release relative an equalization factor to be applied to Cook County for the 2021 tax year.

Based on this record, after considering the sale of the subject property and the comparable sales provided by the board of review, the Board finds a reduction in the subject's assessment is appropriate.

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: _____

August 19, 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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