



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

APPELLANT: Mark Lencioni
DOCKET NO.: 23-21364.001-R-1
PARCEL NO.: 27-05-106-001-0000

The parties of record before the Property Tax Appeal Board are Mark Lencioni, the appellant(s); 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: \$12,303
IMPR.: \$49,755
TOTAL: \$62,058

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 2023 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 16,405 square foot parcel of land improved with a 29-year-old, two-story, masonry, single-family dwelling containing 3,306 square feet of building area. Features of the home include a full basement, air conditioning, a fireplace, and a three-car garage. The property is located in Orland Park, Orland Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, the appellant submitted data on three sales comparables. These comparables are described as two-story, masonry or frame and masonry, single-family dwellings located across the subject from the subject or near the neighborhood. Features of these home include air conditioning, a fireplace, a partial or full basement, and a two-car garage. They range in age from 31 to 34 years and size from 2,955 to 3,592 square feet of building area. They sold from June 2022 to November 2023 for prices ranging from \$500,000 to \$550,000 or from

\$153.12 to \$168.90 per square foot of building area. These properties had improvement assessments from \$11.59 to \$14.05 per square foot of building area.

In support of the equity argument, the appellant submitted an additional three comparables. These comparables are described as two-story, masonry or frame and masonry, single-family dwellings located across the street or down the block from the subject. Features of the homes include air conditioning, a fireplace, a full basement, and a two-car garage. They range: in age from 29 to 31 years; in size from 3,035 to 3,465 square feet of building area; and in improvement assessment from \$8.61 to \$10.98 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$62,058 with an improvement assessment of \$49,755 or \$15.05 per square foot of building area. The total assessment reflects a market value of \$620,580 or \$187.71 per square foot of building area using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted four comparables. These comparables are described as two-story, frame and masonry, single-family dwellings. Features of the homes include a full basement, air conditioning, a fireplace, and a two-car garage. They range: in age from seven to 31 years; in size from 2,742 to 3,634 square feet of building area; and in improvement assessment from \$15.94 to \$18.75 per square foot of building area. They sold from May 2022 to January 2023 for prices ranging from \$190.54 to \$222.89 per square foot of building area.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparable #1 is not comparable to the subject in age and size, that comparable #3 has a lower assessed value and square footage, but does not disagree with the use of this comparable, and that comparable #4 sold during the 2022 housing craze and disputes the use of this sale as reflective of the market for the assessment year in question. In addition, the appellant argues the subject is located on a corner lot across from electrical towers and high-tension wires, a retention pond, and sits at the lowest end of the subdivision. The appellant also included a black and white photograph of the high-tension wires, a Redfin "Zillow estimate" of the subject of \$539,299.94, and a hand drawn map of the subject's subdivision highlighting the subject property and two properties across the street from the subject. One of these highlighted properties is the appellant's comparable #1 while the other is not included as a comparable by either party.

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 best evidence of market value to be the appellant's comparables #1, #2, and #3 and the board of review's comparables #2 and #4. The Board finds these comparables most

similar in design, construction, age, and amenities to the subject. The remaining comparables were given less weight due to differences in age or size. These comparables sold from May 2022 to November 2023 for prices ranging from \$153.12 to \$206.94 per square foot of building area. In comparison, the subject's assessment reflects a market value of \$187.71 per square foot of building area which is within the range of these comparables. After making adjustments to the comparables for the subject's location the Board finds the subject's market value based on the current assessment is supported. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject was overvalued, and a reduction is not justified.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the best evidence of assessment equity to be the appellant's comparables #4 and #5 and the board of review's comparable #2. These comparables had improvement assessments ranging of \$8.61 to \$16.44 per square foot of building area. While all the comparables are similar in design, construction, and amenities, these comparables are most similar to the subject in size. The remaining comparables were given less weight due to differences in age or size. In comparison the subject's improvement assessment of \$15.05 per square foot of building area is within the range of the best comparables in this record. After making adjustments to the comparables for the subject's location, the Board finds the subject's assessment is supported. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements 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:

April 15, 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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