



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

APPELLANT: Joseph Pavalon  
DOCKET NO.: 08-28504.001-R-1  
PARCEL NO.: 27-29-218-002-0000

The parties of record before the Property Tax Appeal Board are Joseph Pavalon, the appellant, by attorney Patrick J. Hanlon, of Ungaretti & Harris LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$8,800  
IMPR.: \$37,475  
TOTAL: \$46,275**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 2-story dwelling of masonry construction containing 3,236 square feet of living area. The dwelling is 10 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 10,000 square foot site and is located in Orland Park, Orland Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process<sup>1</sup> and overvaluation.

In support of the overvaluation argument, the appellant submitted information on two comparable properties described as 2-story dwellings of masonry construction that contain either 3,459 or 3,572 square feet of living area. The dwellings are either 4 or 9 years old. Each comparable has the same neighborhood code as the subject property. The comparables feature full unfinished basements, central air conditioning, 1 or 2 fireplaces and 3-car garages. The comparables sold in January and April 2009 for \$510,000 and \$515,000 or for \$142.77 and \$148.89 per square foot of living area.

---

<sup>1</sup> Although the appellant did not mark "assessment equity" on the appeal form, both parties submitted equity comparables so the Board will analyze this appeal as both inequity and overvaluation.

In support of the inequity argument, the appellant submitted information on six comparable properties described as 2-story dwellings of masonry or frame and masonry construction that range in size from 3,424 to 3,718 square feet of living area. The dwellings range in age from 10 to 19 years. Each comparable has the same neighborhood code as the subject property. The comparables feature full or partial unfinished basements, central air conditioning, 1 or 2 fireplaces and 2, 2½ or 3-car garages. These comparables had improvement assessments ranging from \$44,545 to \$49,019 or from \$12.55 to \$13.60 per square foot of living area. The subject's improvement assessment is \$44,819 or \$13.85 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$37,475 or \$11.58 per square foot of living area. The appellant requested a total assessment of \$46,275 which reflects a market value of \$482,031 or \$148.96 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.6% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$53,619 was disclosed. The subject's assessment reflects a market value of \$558,531 or \$172.60 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.6% as determined by the Illinois Department of Revenue. The board of review presented descriptions and assessment information on four equity comparables but no sales comparables. The board of review did submit a listing of 20 sales which occurred from 1996 through 2005 for prices ranging from \$84,000 to \$585,000. This data lacked any further descriptive information as to these properties such as age, design, exterior construction, dwelling size and/or features.

The equity comparables consist of four properties improved with 2-story dwellings of masonry construction that range in size from 2,876 to 3,445 square feet of living area. The dwellings are each 7 years old. Each has the same neighborhood code as the subject property. Features of the comparables include full unfinished basements, central air conditioning, fireplaces and 3-car garages. These properties have improvement assessments ranging from \$42,161 to \$49,022 or from \$14.22 to \$14.66 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

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 must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted based on overvaluation.

The Board gave no weight to the board of review's list of sales, lacking specifics to compare them to the subject. The board finds only the appellant submitted valid sales comparables that were similar to the subject in age, size, style, exterior construction, location and features. The Board finds the appellant submitted comparables that sold in January and April 2009 for \$142.77 and \$148.89 per square foot of living area. The subject's reflective market value of \$172.60 per square foot of living area is above the range established by the sales comparables in the record. After considering adjustments and differences in both parties' comparables, the Board finds the subject is overvalued and a reduction is warranted.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds both parties submitted 10 comparables that were similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$12.55 to \$14.66 per square foot of living area. The subject's revised improvement assessment of \$37,475 or \$11.58 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and no further reduction in the subject's assessment based on inequity is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: July 19, 2013

*Allen Castrovillari*

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 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 the subsequent year 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.

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.