



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

APPELLANT: Alexandra Spran
DOCKET NO.: 14-25227.001-C-1
PARCEL NO.: 16-31-200-035-0000

The parties of record before the Property Tax Appeal Board are Alexandra Spran, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$ 8,203
IMPR.: \$ 23,551
TOTAL: \$ 31,754

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 2014 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one-story building of masonry construction. The building is 78 years old. The property has a 3,125 square foot site, and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 5-17 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. These comparables sold between August 2012 and May 2014 for \$31,500 to \$55,000, or \$25.10 to \$31.77 per square foot of building area. The appellant's evidence states that the subject's improvement size is 1,500 square feet of building area. The appellant did not submit any evidence regarding the subject's improvement size.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,754. The subject's assessment reflects a market value of \$127,016 when applying the 2014 statutory level of assessment for commercial property under the Cook County Real Property Assessment Classification Ordinance of 25.00%.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales from the CoStar Comps Service. These comparables sold between March 2012 and November 2014 for \$165,000 to \$350,000, or \$78.57 to \$194.76 per square foot of building area. The board of review's evidence states that the subject's improvement size is 2,950 square feet of building area. In support of the subject's improvement size, the board of review submitted the subject's property record card. The property record card included three drawings of the subject's improvement, which all show the subject's improvement size is 2,950 square feet of building area. The most recent drawing is dated March 1, 2002.

Conclusion of Law

Initially, the Board finds that the subject's improvement size is 2,950 square feet of building area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The appellant submitted no evidence in support of the assertion that the subject's improvement size was 1,500 square feet of building area. The board of review submitted the subject's property record card, which shows that the subject's improvement size was 2,950 square feet of building area. Therefore, the Board finds that the appellant has failed to prove, by a preponderance of the evidence, that the subject's improvement size is 1,500 square feet of building area. The Board further finds that the subject's improvement size is 2,950 square feet of building area, which results in a market value of \$43.06 per square foot of building area.

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 board of review comparables #1, #2, and #4. These comparables sold for prices ranging from \$78.57 to \$147.06 per square foot of building area, including land. The subject's assessment reflects a market value of \$43.06 per square foot of building area, including land, which is below the range established by the best comparables in this record. Based on this record, the Board finds 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: October 16, 2018



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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