



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

APPELLANT: Daniel Kotara  
DOCKET NO.: 16-29051.001-R-1  
PARCEL NO.: 08-24-413-012-0000

The parties of record before the Property Tax Appeal Board are Daniel Kotara, the appellant, 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:** \$ 3,600  
**IMPR.:** \$21,776  
**TOTAL:** \$25,376

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 2016 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 52-year old, two-story, single-family dwelling of frame and masonry construction with 1,613 square feet of living area. Features of the home include: a partial basement, central air conditioning, one fireplace, one full and two half-baths, and a two-car garage. The property has a 7,200 square foot site and is located in Elk Grove Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted pleadings that raised two arguments: an inequity in the subject's assessment and overvaluation as the basis of this appeal.

Initially, the appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. They are improved with a two-story, single-family dwelling of frame or frame and masonry exterior construction. The improvements ranged in size from 1,720 to 1,984 square feet of living area and in improvement assessment from \$12.62 to \$13.77 per square foot. Amenities include: a partial basement, air conditioning and either a one-car or two-car garage.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,376. The subject property has an improvement assessment of \$21,776 or \$13.50 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, all of which are located within a two-block radius from the subject. They are improved with a two-story, single-family dwelling of frame or frame and masonry construction. The improvements ranged: in age from 52 to 55 years; in size from 1,453 to 1,613 square feet of living area; and in improvement assessment from \$13.69 to \$16.50 per square foot. Amenities include: a partial basement and a one-car or two-car garage, while properties #1, #3 and #4 also contain air conditioning.

Second, the appellant contends that the subject is overvalued. In support of this argument, the appellant submitted sales information on the four suggested equity comparables. The four properties sold from July, 2014 through April, 2016 for prices that ranged from \$115.47 to \$142.15 per square foot of living area.

The board of review's Notes reflect that the assessment reflected a market value of \$253,760 or \$157.33 per square foot of living area applying the 10% level of assessment in the Cook County Classification Ordinance. The board of review also submitted sales data for the above four suggested equity comparables. The properties sold from August, 2013 through August, 2016 for prices that ranged from \$167.32 to \$258.43 per square foot of living area.

### **Conclusion of Law**

Initially, the taxpayer 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 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 assessment equity to be *the appellant's comparable #2 as well as the board of review's comparables #2, #3 and #4*. These four comparables had improvement assessments that ranged from \$13.69 to \$15.11 per square foot of living area. The subject's improvement assessment of \$13.50 per square foot of living area falls below the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in location, improvement age, size and/or amenities.

Based on this record, 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 assessment *is not* justified.

Second, 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 *the appellant's comparable #2 as well as the board of review's comparables #2, #3 and #4*. The Board finds that these sales established a range of market value from \$142.15 to \$183.92 per square foot, while the subject property had a market value of \$157.32 per square foot which is within the range established by the market value data. Therefore, the Board finds that the subject *is not* overvalued and that a reduction *is not* warranted.

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.

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Chairman



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Member



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Member



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Member



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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: July 16, 2019



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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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