



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

APPELLANT: Grace Zubec
DOCKET NO.: 17-27030.001-R-1 through 17-27030.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Grace Zubec, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-27030.001-R-1	23-14-217-022-0000	1,562	0	\$1,562
17-27030.002-R-1	23-14-217-023-0000	1,562	0	\$1,562
17-27030.003-R-1	23-14-217-024-0000	1,500	0	\$1,500
17-27030.004-R-1	23-14-217-025-0000	1,500	0	\$1,500

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 2017 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 four separate parcels. The appellant described the properties as being classified as 2-01/1-00 properties and containing approximately 6,124 square feet of land area.

The appellant's appeal is based on overvaluation. In support of this argument the appellant claims the subject property was purchased on February 26, 2016 for a price of \$200,000. The appellant partially completed Section IV-Recent Sale Data of the appeal but did not identify the seller. The appellant submitted a copy of a Multiple Listing Service (MLS) listing sheet and settlement statement for Property Identification Number (PIN) 23-14-217-022-0000 disclosing a price of \$50,000 or \$20.00 per square foot of land area. The appellant also submitted a

settlement statement associated with two PIN's not appealed with a price of \$200,000. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review did not timely submit its "Board of Review Notes on Appeal". Based on a copy of the decision of the board of review submitted by the appellant, the subject had a total assessment of \$6,124. The subject's assessment reflects a market value of \$61,240 or \$10.00 per square foot of land area, when using the level of assessments for class 2 and class 1 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of market value regarding the subject's PIN's in the record to be the MLS sale information regarding PIN 23-14-217-022-0000, which is located at 10632 S. Roberts Rd. The MLS documentation reveals that the property, consisting of approximately 2,500 square feet of land area, was purchased on February 26, 2016 for \$50,000 or \$20.00 per square foot of land area. The appellant's evidence included the settlement statement for the property located at 10632 Roberts Rd.

The subject's assessment for PIN 23-14-217-022-0000 of \$1,562 reflects a market value of \$15,620, which is below the purchase price of \$50,000 as documented by the appellant and appears to be under assessed.

The Board finds that the appellant failed to submit evidence regarding the remaining PIN's that comprise the subject of this appeal.

The Board further finds the appellant's settlement statement evidence of a \$200,000 sale regarded PIN 23-14-217-027-0000 & 23-14-217-028-0000, which are located at 10644-46 S. Roberts Rd., and are not related to the subject PIN's under appeal.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

After considering the purchase price for PIN 23-14-217-022-0000 of \$20.00 per square foot of land area, the Board finds the total assessment of the PIN's under appeal reflecting a market value of \$10.00 per square foot of land area is not excessive. Therefore, the Board finds a reduction in the 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: January 19, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Grace Zubec, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602