



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

APPELLANT: Greg Mucha
DOCKET NO.: 17-27115.001-R-1
PARCEL NO.: 22-21-308-002-0000

The parties of record before the Property Tax Appeal Board are Greg Mucha, 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: \$6,468
IMPR.: \$30,576
TOTAL: \$37,044

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 a two-story dwelling of stucco exterior construction with 2,912 square feet of living area. The dwelling is 19 years old and has an effective age of 15. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage.¹ The property has two parcels of land that total approximately 13,400 square feet of land area and is located in Oak Forest, Bremen Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties differ as to whether the subject is a two-story or a split-level style dwelling. The Board finds the difference reported by the parties will not impact the Board's decision.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$325,000 as of January 1, 2017.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected three comparable properties that were located from .16 to 1.55 miles from the subject property. The comparables had lots ranging in size from 9,150 to 10,560 square feet of land area. The comparables were described as split-level dwellings that ranged in size from 2,800 to 3,481 square feet of living area. The comparables were either 20 or 27 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from January 2015 to December 2016 and sold for prices ranging from \$325,000 to \$340,000 or from \$97.67 to \$118.57 per square foot of living area, including land. After adjustments, the comparables had adjusted sale prices ranging from \$297,600 to \$342,600 or from \$87.76 to \$122.36 per square foot of living area, including land. Based on this sales analysis, the appraiser estimated that the subject would have a value of \$325,000 as of January 1, 2017.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$35,000. The requested assessment would reflect a total market value of \$350,000 or \$120.19 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,044. The subject's assessment reflects a market value of \$370,440 or \$127.21 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties, all of which were located within .25 of a mile from the subject and within the same neighborhood code as the subject property. The comparables had lots ranging in size from 10,766 to 28,492 square feet of land area and were improved with similar two-story dwellings of masonry or frame and masonry construction. The homes ranged in size from 2,704 to 3,787 square feet of living area and ranged in age from 16 to 21 years old. The comparables had other features with varying degrees of similarity to the subject. Comparable #2 sold in June 2015 for \$800,000 or \$211.25 per square foot of living area including land, and comparable #3 sold in September 2016 for \$560,000 or \$168.27 per square foot of living area including land.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

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.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraiser's use of a sale that occurred greater than 23 months prior to the January 1, 2017 assessment date at issue, when the record contains a better comparable sale from the board of review that occurred more proximate in time to the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the appellant's appraisal sales #1 and #2, as well as the board of review's comparable sale #3. These comparables were similar to the subject in style and some features. However, the Board further finds that the appellant's comparables are significantly older than the subject and sale #1 is located over 1.5 miles from the subject. Alternatively, the board of review's sale #3 is located within .25 of a mile from the subject and is most similar in lot size and age when compared to the subject. The best comparable sales in this record sold from May to December 2016 for prices ranging from \$332,000 to \$560,000 or from \$97.67 to \$168.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$370,440 or \$127.21 per square foot of living area, including land, which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. The Board gave less weight to the parties' remaining comparable sales due to their sales occurring greater than 18 months prior to the January 1, 2017 assessment date at issue or the lack of sales data necessary to establish market value. Based on this evidence in 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: November 17, 2020



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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