



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

APPELLANT: Beverly Rozkuszka
DOCKET NO.: 17-27265.001-R-1
PARCEL NO.: 22-33-108-027-0000

The parties of record before the Property Tax Appeal Board are Beverly Rozkuszka, the appellant, by attorney George Mariusz, 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 **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: \$1,240
IMPR.: \$35,170
TOTAL: \$36,410

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 townhome of masonry exterior construction with 2,474 square feet of living area. The dwelling is 13 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 2,158 square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-95 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 19 comparable sales which are located within the same neighborhood code as the subject property. The comparables have lots ranging in size from 2,012 to 3,486 square feet of land area. The comparables are improved with class 2-95 dwellings of masonry exterior construction ranging in size from 1,724 to 2,474 square feet of living area.

The dwellings range in age from 12 to 16 years old and have other features similar to the subject property. Comparables #8 and #16 are listed in the MLS sheets as a "Recent Rehab." The comparables sold from June 2014 to October 2017 for prices ranging from \$270,000 to \$367,000 or from \$123.28 to \$168.70 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$36,410. The requested assessment would reflect a total market value of \$364,100 or \$147.17 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%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,104. The subject's assessment reflects a market value of \$381,040 or \$154.02 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 two grid sheets with a total of eight comparables. One grid sheet has four comparables with both equity and sales data and the other grid sheet has four comparables with only equity data. The Board will not further consider the equity data submitted for the eight comparables because this evidence is not responsive to the appellant's overvaluation argument.

The board of review four comparable sales are located within the same neighborhood code as the subject. The board of review comparable #2 is the same property as the appellant's comparable #12 and the board of review comparable #3 is the same property as the appellant's comparable #9. The comparables have lot sizes ranging from 2,244 to 4,101 square feet of land area and are improved with class 2-95, two-story dwellings of masonry exterior construction ranging in size from 2,134 to 2,242 square feet of living area. The dwellings are 12 or 16 years old and have other features similar to the subject property. The comparables sold from March 2015 through August 2017 for prices ranging from \$335,000 to \$385,000 or from \$154.81 to \$171.72 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted a total of 19 comparable sales and the board of review submitted 4 comparable sales for the Board's consideration. However, there are a total of 21 comparable sales for the Board's consideration since the parties have two duplicate properties. The board of review comparable #2 is the same property as the appellant's comparable #12 and the board of review comparable #3 is the same property as the appellant's comparable #9). The Board finds

the best evidence of market value are the appellant's comparable sales #1, #4, #5, #7, and #10 because they are located within the same neighborhood code as the subject and are practically identical to the subject in every aspect. Additionally, these comparables also sold within a one-year period of the January 1, 2017 assessment date at issue. These five comparables sold from June 2016 to October 2017 for prices ranging from \$305,000 to \$365,000 or from \$123.28 to \$147.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$381,040 or \$154.02 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. The Board gives less weight to the appellant's remaining comparable sales along with the board of review comparable sales due to their dissimilar lot sizes and/or dwelling sizes when compared to the subject and/or their sale dates occurring less proximate in time to the January 1, 2017 assessment date at issue. The Board also gives little weight to the appellant's comparables #8 and #16 which are described as a "Recent Rehab" in the MLS sheets bringing into question their comparability to the subject. In conclusion, based on the appellant's overvaluation argument, the Board finds a reduction in the subject's assessment 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. 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: July 20, 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

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