



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

APPELLANT: Mryan Ayman
DOCKET NO.: 17-28339.001-R-1
PARCEL NO.: 16-31-323-025-0000

The parties of record before the Property Tax Appeal Board are Mryan Ayman, 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: \$3,568
IMPR.: \$9,270
TOTAL: \$12,838

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 one-story dwelling of masonry exterior construction with 833 square feet of living area. The dwelling is approximately 66 years old. Features of the home include an unfinished basement, central air-conditioning, and a 1-car garage. The property has a 3,660 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-02 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 four comparable sales that were located within the same neighborhood code as the subject property. The comparables have lots ranging in size from 3,660 to 4,738 square feet of land area and are improved with similar class 2-02 dwellings of masonry or stucco exterior construction. The comparables range in size from 829 to 982 square

feet of living area and range in age from 65 to 94 years old. Each comparable has a full basement, with one featuring a formal recreation room. Two comparables each have central air-conditioning, and each comparable has a 1.5-car or a 2-car garage. The comparables sold from February 2016 to May 2017 for prices ranging from \$103,100 to \$130,000 or from \$122.20 to \$135.42 per square foot of living area, including land. The appellant also submitted deeds associated with the sale of each comparable property.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$10,708. The requested assessment would reflect a total market value of \$107,080 or \$128.55 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 \$12,838. The subject's assessment reflects a market value of \$128,380 or \$154.12 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 sales that were located within the same neighborhood code as the subject property. The comparables have lot sizes ranging from 3,660 to 7,198 square feet of land area and are improved with similar one-story dwellings of masonry or frame exterior construction. The comparables range in size from 760 to 977 square feet of living area and range in age from 66 to 111 years old. Three comparables each have a full unfinished basement and one home was built on a crawl-space foundation; two comparables have central air-conditioning; one comparable has a fireplace; and three homes have either a 1.5-car, 2-car, or a 2.5-car garage. The comparables sold from April 2014 to September 2017 for prices ranging from \$153,100 to \$239,000 or from \$178.57 to \$244.63 per square foot of living area, including land. The board of review also submitted color photographs of the subject and the comparable properties.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of eight comparable sales with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 and #4, along with board of review comparables #3 and #4 based on each lacking central air-conditioning which is a feature of the subject. Additionally, board of review comparable #4 appears to be an outlier given its substantially higher sale price relative to the rest of the parties' comparables in this record. The Board also

gave less weight to board of review comparable #1 based on its crawl-space foundation, dissimilar to the subject's basement feature, and board of review sale #2 based on its sale date in April 2014, a date less proximate in time to the subject's January 1, 2017 assessment date at issue than the remaining comparables in the record.

The Board finds the best evidence of market value to be appellant's comparables #1 and #3 which were most similar to the subject in terms of location, design, age, lot size, and most features. These two most similar comparables in the record sold in May 2017 and February 2016, respectively, for prices of \$103,100 and \$130,000 or \$124.37 and \$135.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$128,380 or \$154.12 per square foot of living area, including land, which is bracketed by the best comparable sales in this record on an overall value basis and higher than comparable #3 on a per square foot basis. However, the subject's higher per square foot price relative to comparable #3 is logical given the well-established real estate principle of economies of scale and given the subject's smaller dwelling size. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not prove by the preponderance of the evidence that the subject property is overvalued and, thus, a reduction in the subject's assessment 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.



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:

April 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

AGENCY

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