



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

APPELLANT: Sam Armainsson  
DOCKET NO.: 17-28342.001-R-1  
PARCEL NO.: 16-19-308-057-0000

The parties of record before the Property Tax Appeal Board are Sam Armainsson, 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:** \$6,392  
**IMPR.:** \$27,832  
**TOTAL:** \$34,224

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 multi-family dwelling of masonry exterior construction with 5,970 square feet of living area. The building is approximately 56 years old with a concrete slab foundation and features six dwelling units (apartments). The property has a 5,440 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-11 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 containing either 4,080 or 5,310 square feet of land area and are improved with similar class 2-11 multi-family dwellings of masonry exterior construction. The comparables range in size from 2,860 to 6,315 square feet of living area and contain from two to six dwelling units (apartments); the comparables range in age

from 75 to 88 years old; one comparable has central air-conditioning; and each comparable has either a 2-car or a 3-car garage. The comparables sold from March 2015 to February 2017 for prices ranging from \$159,075 to \$316,800 or from \$40.73 to \$55.62 per square foot of living area, including land. The appellant also submitted deeds associated with the sales of each comparable property.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$28,802. The requested assessment would reflect a total market value of \$288,020 or \$48.24 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 \$34,224. The subject's assessment reflects a market value of \$342,240 or \$57.33 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 located within the same neighborhood code as the subject property with two properties located on the same block as the subject. The comparables have lots ranging in size from 4,650 to 5,440 square feet of land area and are improved with similar class 2-11 multi-family dwellings of masonry exterior construction. The comparables range in size from 5,163 to 6,315 square feet of living area. The comparables range in age from 55 to 75 years old and comparable #4 features a 3-car garage. The comparables sold from August 2014 to August 2017 for prices ranging from \$350,000 to \$400,000 or from \$58.63 to \$75.05 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 in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #2 as each property had a 2-car garage compared to the subject which had no garage, had significantly smaller building sizes relative to the subject and contained two or three dwelling units (apartments) per building compared to the subject's six-unit building. The Board also gave reduced weight to board of review comparables #1 and #3 based on their sale dates occurring 24 months or more from the subject's January 1, 2017 assessment date.

The Board finds the best evidence of market value to be appellant's comparables #4, along with board of review comparables #2 and #4 which were most similar to the subject in terms of location, design, lot size, building size, and number of apartments. These comparables in the record also sold more proximate in time to the subject's January 1, 2017 assessment date for prices ranging from \$316,800 to \$400,000 or from \$50.17 to \$70.90 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$342,240 or \$57.32 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on an overall value basis and on a per square foot basis. Therefore, based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds that no reduction in the subject's assessment is 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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