



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

APPELLANT: Tatiana Rago  
DOCKET NO.: 17-30381.001-R-1  
PARCEL NO.: 08-14-129-018-0000

The parties of record before the Property Tax Appeal Board are Tatiana Rago, 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 ***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:** \$4,468  
**IMPR.:** \$25,981  
**TOTAL:** \$30,449

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 frame and masonry exterior construction with 2,689 square feet of living area. The dwelling is 43 years old. Features of the home include a full unfinished basement, central air-conditioning, and a fireplace.<sup>1</sup> The property has an 8,125-square foot site and is located in Mt. Prospect, Elk Grove Township, Cook County. The subject is classified as a class 2-78 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 three comparable sales located within the same neighborhood code as the subject property. The comparables have sites that range in size from 7,200 to 7,800 square feet of land area and are improved with similar class 2-78 dwellings of frame or frame

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<sup>1</sup> Some descriptive information about the subject was gleaned from the evidence submitted by the board of review.

and masonry exterior construction. The dwellings range in size from 2,264 to 2,482 square feet of living area and range in age from 47 to 52 years old. The comparables each have a full or partial unfinished basement; one comparable has central air-conditioning; and two comparables each have a 2-car or a 2.5-car garage. The comparables sold from January 2015 to February 2016 for prices of \$257,500 or \$270,000 or from \$108.78 to \$117.19 per square foot of living area, including land. Appellant's counsel also submitted copies of the deeds associated with each sale.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$30,449 which would reflect a total market value of \$304,490 or \$113.24 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,810. The subject's assessment reflects a market value of \$328,100 or \$122.02 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of the assessment, the board of review submitted information on four comparable properties containing no sales data. The properties are located within the same neighborhood code as the subject property and have varying degree of similarity to the subject. The board of review submission also includes property information sheets with limited descriptive information and color photographs of the subject and each comparable property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The only evidence of market value was submitted by the appellant as the board of review's submission of equity comparables was not responsive to the appellant's overvaluation claim and did not contain any sales data for the Board to conduct a meaningful market value analysis. The appellant's comparables have varying degrees of similarity to the subject. Notably, two comparables have garages which the subject lacks thus requiring downward adjustments to these comparables for these superior features to make them more equivalent to the subject. Also, each comparable has a smaller dwelling size relative to the subject thus requiring upward adjustments.

The comparable sales in the record sold from January 2015 to February 2016 for prices of either \$257,500 or \$270,000 or from \$108.78 to \$117.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$328,100 or \$122.02 per square foot of living

area, including land, which is above the range established by the only comparable sales in this record. After considering adjustments to the comparables for the differences from the subject, the Board finds that based on the evidence in the record the subject is overvalued and a reduction in the subject's assessment commensurate with the appellant's request 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:

May 18, 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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