



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

APPELLANT: Cezary Rozycki
DOCKET NO.: 17-30383.001-R-1
PARCEL NO.: 08-14-307-002-0000

The parties of record before the Property Tax Appeal Board are Cezary Rozycki, 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: \$4,290
IMPR.: \$26,439
TOTAL: \$30,729

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 2,340 square feet of living area. The dwelling is 51 years old. The home has a crawl-space foundation, central air-conditioning, a fireplace, and a 2-car garage.¹ The property has a 7,800-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 four comparable sales located within the same neighborhood code as the subject property. The comparables have sites that range in size from 7,200 to 8,963 square feet of land area and are improved with similar class 2-78 dwellings of frame or frame

¹ 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 2,854 square feet of living area and range in age from 45 to 52 years old. Three comparables each have a full or partial unfinished basement and one has a crawl-space foundation. Two comparables have central air-conditioning and a fireplace, and three comparables have a 2-car or a 2.5-car garage. The comparables sold from January to June 2015 for prices ranging from \$257,500 to \$350,000 or from \$108.78 to \$123.10 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 \$27,393 which would reflect a total market value of \$273,930 or \$117.06 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 \$30,729. The subject's assessment reflects a market value of \$307,290 or \$131.32 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 sales located within the same neighborhood code as the subject property. The comparables have sites of either 7,200 or 7,320 square feet of land area and are improved with two-story dwellings of frame, or frame and masonry exterior construction ranging in size from 2,020 to 2,369 square feet of living area. The dwellings range in age from 46 to 52 years old. Each comparable has a partial basement, one with finished area. Each comparable also has central air conditioning and a 2-car garage. One comparable has a fireplace. The comparables sold from August 2015 to December 2016 for prices ranging from \$310,000 to \$399,000 or from \$142.15 to \$173.29 per square foot of living area, land included. 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 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 suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable sales along with board of review comparable #2 as their sale dates in 2015 are less proximate in time and therefore less likely to reflect the subject's market value as of the January 1, 2017 assessment date than the remaining

comparable sales in the record. Additionally, appellant's comparable #3 is larger, and board of review comparable #2 is smaller in dwellings size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #3 and #4 which are most similar to the subject property in location, age, design, dwelling size, lot size, and some features. However, each of these three comparables has a partial unfinished basement, dissimilar to the subject's crawl-space foundation which requires downward adjustments to these comparables for this superior feature in order to make them more equivalent to the subject. These three best comparables in the record sold from January to December 2016 for prices ranging from \$315,000 to \$399,000 or from \$142.15 to \$173.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$307,290 or \$131.32 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record on both an overall value basis and on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds that the subject is not overvalued and 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Cezary Rozycki, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602