



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

APPELLANT: Emin Tuluce
DOCKET NO.: 17-30386.001-R-1
PARCEL NO.: 08-10-109-017-0000

The parties of record before the Property Tax Appeal Board are Emin Tuluce, 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: \$3,352
IMPR.: \$36,139
TOTAL: \$39,491

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 with 2,135 square feet of living area of masonry exterior construction. The dwelling is approximately 12 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car detached garage.¹ The property has a 6,705 square foot site and is located in Arlington Heights, 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 through counsel contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same

¹ The appellant describes the subject's basement as "crawl and formal rec. room," whereas the board of review describes the basement as "full and unfinished". The Board finds the basement dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

neighborhood code and within 1.20 miles from the subject property. The comparables were improved with class 2-78 dwellings of frame or frame and masonry exterior construction that ranged in size from 2,094 to 2,260 square feet of living area. The dwellings are 27 or 46 years old. The comparables have sites ranging in size from 6,250 to 9,450 square feet of land area. Two comparables have a full unfinished basement, each comparable has central air conditioning, a fireplace and a two-car attached garage. The comparables sold from July 2015 to April 2016 for prices ranging from \$292,000 to \$340,000 or from \$138.52 to \$162.37 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$31,981.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,491. The subject's assessment reflects a market value of \$394,910 or \$184.97 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with one comparable located in the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of masonry, frame or frame and masonry exterior construction that ranged in size from 2,014 to 2,945 square feet of living area. The dwellings range in age from 9 to 53 years old. The comparables have sites ranging in size from 3,222 to 12,075 square feet of land area. Two comparables have a full basement with finished area, three comparables have central air conditioning, three comparables have one or two fireplaces and each comparable has a two-car or three-car garage. The comparables sold from October 2015 to August 2016 for prices ranging from \$375,000 to \$650,000 or from \$184.18 to \$265.96 per square foot of living area, land included. 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 seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its considerably older age when compared to the subject. The Board gave less weight to the appellant's comparable #2 along with the board of review comparables #2 and #3 based on their lack of a basement when compared to the subject. The Board gave less weight to board of review comparable #4 based on its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with the board of review comparable sale #1. These comparables have varying degrees of similarity in location, dwelling size and features. These comparables sold for prices of \$340,000

and \$650,000 or \$162.37 or \$265.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$394,910 or \$184.97 per square foot of living area, including land, which falls between the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: March 16, 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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