



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

APPELLANT: Michael Olszewski  
DOCKET NO.: 17-30457.001-R-1  
PARCEL NO.: 08-32-411-013-0000

The parties of record before the Property Tax Appeal Board are Michael Olszewski, 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:** \$3,762  
**IMPR.:** \$21,057  
**TOTAL:** \$24,819

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 construction with 2,044 square feet of living area. The dwelling is approximately 50 years old. Features of the property include a crawl-space foundation, central air conditioning a fireplace and a two-car garage. The property has a 8,361 square foot site and is located in Elk Grove Village, 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 classified as class 2-78 properties improved with dwellings of frame and masonry construction that range in size from 2,088 to 2,815 square feet of living area. The dwellings range in age from 44 to 53 years old. The comparables have a either a full or partial basement with one comparable having finished area, central air conditioning and each comparable has a two-car garage. The comparables have sites ranging in size from 8,148 to 12,549 square feet of land area. Each property has the same

neighborhood code as the subject property. The comparables sold from August 2015 to October 2016 for prices ranging from \$250,000 to \$329,000 or from \$110.67 to \$129.31 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$24,819.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,474. The subject's assessment reflects a market value of \$274,740 or \$134.41 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-78 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

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

The appellant submitted four comparables sales while the board of review submitted four equity comparables for the Board's consideration. The Board gave no weight to the board of review's four equity comparables as these properties do not address the appellant's overvaluation argument. The Board gave less weight to the appellant's comparable #2, as this sale occurred in August 2015, which is dated and less likely to be indicative of fair market value as of the subject's January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the appellants comparable #1, #3 and #4. The comparables are relatively similar to the subject in land size, age, dwelling size and some features. These properties sold proximate in time to the assessment date for prices ranging from \$250,000 to \$315,000 or from \$110.67 to \$129.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$274,740 or \$134.41 per square foot of living area, including land, which falls within the range on a market value basis and above the range established by the best comparable sales in this record on a square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence the Board finds a reduction in the subject's assessment is 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:

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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