



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

APPELLANT: Gregory Mucharski
DOCKET NO.: 17-30635.001-R-1 through 17-30635.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gregory Mucharski, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-30635.001-R-1	09-24-416-003-0000	2,713	18,151	\$20,864
17-30635.002-R-1	09-24-416-004-0000	2,713	18,151	\$20,864

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 two parcels that are improved with a two-story frame and masonry dwelling with 2,817 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a full unfinished basement, central air-conditioning, a fireplace, and a one and one-half car garage. The property has a combined land area of 8,040 square feet and is located in Niles, Maine 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 3,690 to 6,700

square feet of land area¹ and are improved with similar class 2-78 dwellings of masonry or frame and masonry construction. The dwellings range in size from 2,142 to 3,662 square feet of living area and range in age from 18 to 62 years old. Two comparables have crawl space foundations and two comparables have full unfinished basements. The comparables each have central air-conditioning and a one and one-half car to two and one-half car garage. One comparable has a fireplace. The properties sold from March 2016 to February 2017 for prices ranging from \$259,200 to \$465,000 or from \$103.02 to \$133.15 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's combined total assessment for both parcels be reduced to \$34,748. The requested assessment would reflect a total market value of \$347,480 or \$123.35 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.

Appellant's counsel submitted a copy of the final decision of the board of review showing a total assessment of \$20,864 for each parcel² or a combined total assessment of \$41,728 for both parcels. The subject's combined total assessment reflects a market value of \$417,280 or \$148.13 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property 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 located within the same neighborhood code as the subject property. The comparables have sites that range in size from 6,250 to 6,968 square feet of land area and are improved with similar class 2-78 dwellings of frame, masonry, or frame and masonry construction. The dwellings range in size from 2,521 to 2,819 square feet of living area and range in age from 10 to 60 years old. Three comparables each have a full basement, one with finished area; one comparable has a crawl space foundation. Each comparable has central air-conditioning, and a two-car or a two and one-half garage. One comparable has two fireplaces. The properties sold from October 2014 to February 2016 for prices ranging from \$394,000 to \$590,000 or from \$156.29 to \$212.69 per square foot of living area, including land. 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.

¹ Appellant's counsel submitted copies of the deeds associated with each of the comparable sales. The deed for comparable #2 contains two property index numbers (PINs). The other deeds each contain only one PIN. The record is unclear as to whether the 3,690 square feet of land area shown on appellant's grid analysis, which is substantially smaller than any of the other three comparables, includes the land area for both parcels.

² The grid analysis submitted by the board of review only contains assessment information for PIN 09-24-416-003-0000. Details regarding PIN 09-24-416-004-0000 have been corrected and/or supplemented by information submitted by appellant's counsel.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's #1, #3 and #4 as comparables #1 and #4 each have a crawl space foundation, dissimilar to the subject, and as comparable #4 is over 40 years newer construction than the subject. The Board also gave less weight to board of review comparables #1, #3 and #4 as their 2014 and 2015 sales are dated relative to the January 1, 2017 assessment date at issue.

The Board finds that appellant's comparable #2 and board of review comparable #2 are the best comparables in this record and were similar to the subject in location, age, dwelling size and most features. These comparables sold in March and February 2016 for \$259,200 and \$453,625 or \$103.02 and \$160.92 per square foot of living area, including land, respectively. The subject's combined assessment reflects a market value of \$417,280 or \$148.13 per square foot of living area, including land, which falls between the values of the two best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that 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:

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

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

APPELLANT

Gregory Mucharski, 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