



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

APPELLANT: Georgia Preka  
DOCKET NO.: 17-30637.001-R-1  
PARCEL NO.: 09-24-401-067-0000

The parties of record before the Property Tax Appeal Board are Georgia Preka, 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:** \$3,993  
**IMPR.:** \$19,960  
**TOTAL:** \$23,953

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 one-story masonry dwelling with 1,308 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a full basement with finished area, central air conditioning and a two-car garage. The property has a 5,916 square foot site and is located in Niles, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation 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 3,750 to 6,700 square feet of land area and are improved with similar class 2-03 dwellings of frame, masonry or frame and masonry construction. The dwellings range in size from 1,100 to 1,725 square feet of living area

and range in age from 60 to 66 years old. One comparable has a concrete slab foundation, one comparable has a crawl space foundation and two comparables each have a full unfinished basement. Three of the comparables have central air-conditioning. Each comparable has a 1.5-car or 2-car garage. The comparables sold from September 2015 to December 2016 for prices ranging from \$180,000 to \$280,000 or from \$149.08 to \$165.96 per square foot of living area, including land.

In support of the equity argument, the appellant provided information on four comparable properties that were located within .14 of a mile from the subject property and in the same neighborhood code as the subject property. The comparables consist of one, 1.5-story and three, 1-story masonry dwellings built from 60 to 65 years ago. The dwellings range in size from 1,221 to 1,350 square feet of living area. The comparables each have a full basement, three with finished area, and a two-car garage. Three comparables have central air-conditioning. The comparables have improvement assessments that range from \$16,060 to \$19,002 or from \$12.60 to \$14.24 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$20,961. The requested assessment would reflect a total market value of \$209,610 or \$160.25 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 request would lower the subject's improvement assessment to \$16,968 or \$12.97 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,953. The subject's assessment reflects a market value of \$239,530 or \$183.13 per square foot of living area, including land, when applying the 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. The subject has an improvement assessment of \$19,960 or \$15.26 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the same neighborhood code as the subject and within ¼ mile of the subject. The comparables have sites that range in size from 5,490 to 8,040 square feet of land area and are improved with 1.5 story or 1-story masonry dwellings containing 1,215 to 1,260 square feet of living area. The dwellings were built 60 to 69 years ago. Each comparable has a full basement, one with finished area, and central air-conditioning. One comparable has a fireplace and three of the comparables each have a two-car garage.

The comparables sold from January to September 2016 for prices ranging from \$252,000 to \$322,500 or from \$204.88 to \$265.43 per square foot of living area, land included. The comparables have improvement assessments that range from \$24,264 to \$26,412 or from \$19.97 to \$20.96 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### Conclusion of Law

The appellant contends in part 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 #1 through #3 as comparable #1 features a concrete slab foundation dissimilar to the subject's full basement with finished area and as the 2015 sales of comparables #2 and #3 are dated relative to the January 1, 2017 assessment date at issue. The Board also gave less weight to board of review comparables #1 and #4 as comparable #1 lacks a garage dissimilar to the subject, and comparable #4 differs in design when comparable to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparables #2 and #3 which are similar to the subject property in location, age, design, and most features, although each of these comparables has an unfinished basement, inferior to the subject. These comparables sold from July to December 2016 for prices ranging from \$235,000 to \$320,000 or from \$165.96 to \$256.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$239,530 or \$183.13 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustment to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 presented data on eight suggested comparables with varying degrees of similarity to the subject for the Board's consideration. The Board gave less weight to appellant's comparable #3 and board of review comparable #4 which differ from the subject in design and to board of review comparable #1 which, lacks a garage, dissimilar to the subject.

The Board finds remaining comparables are generally similar to the subject in age, design, location, size, and most features. These comparables had improvement assessments ranging from \$16,060 to \$25,148 or from \$13.15 to \$20.45 per square foot of living area. The subject's improvement assessment of \$19,960 or \$15.26 per square foot of living area falls within the range established by the best comparables submitted for the Board's consideration. Based on this

record and after considering adjustments to the comparables for any difference when compared to the subject, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment 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: 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

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