



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

APPELLANT: Piotr Grzeda  
DOCKET NO.: 17-30643.001-R-1  
PARCEL NO.: 09-24-213-038-0000

The parties of record before the Property Tax Appeal Board are Piotr Grzeda, 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:** \$4,488  
**IMPR.:** \$21,751  
**TOTAL:** \$26,239

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 1,272 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a full unfinished basement and central air conditioning. The property has a 6,650 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 6,300 to 6,916 square feet of land area and are improved with similar class 2-03 dwellings of masonry or frame and masonry construction. The dwellings range in size from 1,062 to 1,524 square feet of living area and

range in age from 59 to 61 years old. Three comparables each have a full unfinished basement and one comparable has a partial basement with finished area. Two of the comparables have central air-conditioning and two comparables each have a two-car garage. The comparables sold from July 2015 to August 2017 for prices ranging from \$200,000 to \$240,000 or from \$141.08 to \$195.92 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 in the same neighborhood code as the subject property. The comparables consist of one-story frame and masonry dwellings built from 58 to 60 years ago. The dwellings range in size from 1,196 to 1,440 square feet of living area. The comparables each have a full or partial basement, one with finished area, and central air-conditioning. Two comparables each have a two-car garage. The comparables have improvement assessments that range from \$17,222 to \$19,053 or from \$12.89 to \$15.88 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$22,389. The requested assessment would reflect a total market value of \$223,890 or \$176.01 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 \$17,901 or \$14.07 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 \$26,239. The subject's assessment reflects a market value of \$262,390 or \$206.28 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. The subject has an improvement assessment of \$21,751 or \$17.10 per square foot of living area.

In support of its overvaluation argument the board of review submitted information on four comparable sales located within the same neighborhood code as the subject. The comparables have sites that range in size from 6,250 to 6,916 square feet of land area and are improved with similar class 2-03 masonry dwellings ranging in size from 1,114 to 1,524 square feet of living area. The dwellings were built 57 to 59 years ago. Three comparables each have a full unfinished basement; one comparable has a partial basement with finished area. Two comparables have central air-conditioning. Three comparables each have a two-car garage. The comparables sold from November 2014 to March 2016 for prices ranging from \$230,000 to \$325,000 or from \$206.46 to \$225.39 per square foot of living area, land included.

In support of its equity argument the board of review submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables are improved similar class 2-03 masonry dwellings that were built 56 to 59 years ago and range in size from 1,105 to 1,294 square feet of living area. Each comparable has a full unfinished basement and central air-conditioning. One comparable has a fireplace and one comparable has a two-car garage. The four comparables have improvement assessments that range from \$22,695 to \$31,553 or from \$20.12 to \$25.28 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 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 eight suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable sales #1 and #2 and board of review comparables #2, #3 and #4 which each have a two-car garage dissimilar to the subject which does not have a garage.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 and board of review comparable #1 which are similar to the subject property in location, age, design, and most features. These comparables sold from September 2015 to August 2017 for prices ranging from \$200,000 to \$230,000 or from \$178.72 to \$206.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$223,890 or \$176.01 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall basis but below the range on a per square foot basis which is logical given the slightly larger dwelling size of the subject property compared to these three comparables. After considering adjustments 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 comparables #1 and #4 and board of review comparable #2 which each feature a two-car garage, dissimilar to the subject which does not have a garage.

The Board finds remaining the five comparables are similar to the subject in age, design, location, size, and most features. These comparables had improvement assessments ranging from \$17,580 to \$31,553 or from \$14.65 to \$25.28 per square foot of living area. The subject's improvement assessment of \$21,751 or \$17.10 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, 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:

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

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