



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

APPELLANT: Zbigniew Grzeda
DOCKET NO.: 17-30688.001-R-1
PARCEL NO.: 09-24-204-010-0000

The parties of record before the Property Tax Appeal Board are Zbigniew 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 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: \$ 4,703
IMPR.: \$16,111
TOTAL: \$20,814

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 consists of a one-story dwelling of masonry construction with 1,188 square feet of living area. The dwelling is 60 years old. Features of the home include a full finished basement, central air conditioning, and a 2.5-car garage.¹ The property has a 6,968 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 as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood code as the subject and three of which are on the same street as the subject. The comparables consist of class 2-03 dwellings of frame or masonry construction. The homes range in age from 58 to 64

¹ Some descriptive data for the subject has been drawn from a previous appeal of this property in Docket No. 16-32393.001-R-1 (86 Ill.Admin.Code § 1910.90(i)).

years old and range in size from 1,100 to 1,329 square feet of living area. Three comparables have full basements with finished areas and comparable #2 has a concrete slab foundation. Each dwelling has central air conditioning and 1.5-car to a 2.5 car garage. The comparables sold from January to August 2016 for prices ranging from \$180,000 to \$257,000 or from \$163.64 to \$193.38 per square foot of living area, including land.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$24,305. The subject's assessment reflects a market value of \$243,050 or \$204.59 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%.

Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$20,814 which would reflect a market value of \$208,140 or \$175.20 per square foot of living area, including land.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as stated on a letter issued on July 18, 2019.

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

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The Board has given reduced weight to appellant's comparable #2 due to its concrete slab foundation as compared to the subject's full finished basement. The Board finds the most similar comparables in the record to be appellant's comparables #1, #3 and #4. These comparables sold between January and August 2016 for prices of \$200,000 or \$257,000 or from \$168.35 to \$193.38 per square foot of living area, land included. The subject's assessment reflects a market value of \$243,050 or \$204.59 per square foot of living area, including land, which falls above the range established by the best comparables in this record on a per-square-foot basis.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request 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

AGENCY

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