



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

APPELLANT: David Luberda
DOCKET NO.: 17-30812.001-R-1
PARCEL NO.: 09-24-304-031-0000

The parties of record before the Property Tax Appeal Board are David Luberda, 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: \$3,736
IMPR.: \$37,207
TOTAL: \$40,943

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 masonry exterior construction with 2,571 square feet of living area. The dwelling is 10 years old. Features of the home include full unfinished basement, central air conditioning, a fireplace, and a two-car garage.¹ The property has a 5,535 square foot site 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 with the same neighborhood code as the subject. The comparables have sites with 6,250 or 6,700 square feet of land area and are described as class 2-78 dwellings of masonry or frame and masonry exterior construction that

¹ The appellant's counsel reported the basement finished area as "craw and formal rec. room."

range in size from 2,142 to 3,662 square feet of living area and in age from 18 to 62 years old. Two comparables have full unfinished basements and two comparables have crawl space foundations. Each comparable has central air conditioning and a 1.5-car to a 3-car garage. Two comparables each have one fireplace. The sales occurred from April 2015 to November 2016 for prices ranging from \$279,000 to \$465,000 or from \$126.98 to \$151.91 per square foot of living area, inclusive of the land.

The appellant submitted a copy of the final decision of the board of review disclosing the subject property has a total assessment of \$40,943. The subject's assessment reflects a market value of \$409,430 or \$159.25 per square foot of living area, inclusive of the land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The appellant requested the subject's assessment be reduced to \$34,856.

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. The board of review was therefore found to be in default and its Motion to Vacate Default was denied by the Property Tax Appeal Board on September 10, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The Board gave less weight to the appellant's comparable sale #3 which has a considerably larger dwelling size than the subject. The Board finds the best evidence of market value to be the three remaining comparables which sold for prices that ranged from \$279,000 to \$380,000 or from \$130.25 to \$151.91 per square foot of living area, land included. The subject's assessment reflects a market value of \$409,430 or \$159.25 per square foot of living area, which falls slightly above the range established by the best comparables in this record but justified considering the subject is a significantly newer dwelling. 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 and is found to be in default pursuant to section 1910.69(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 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: 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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