



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

APPELLANT: John M. Belcik
DOCKET NO.: 17-30825.001-R-1
PARCEL NO.: 24-31-214-036-0000

The parties of record before the Property Tax Appeal Board are John M. Belcik, the appellant, by attorney Nikos D. Tsonis, of Tsonis & Associates, LLC in Chicago; 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: \$7,348
IMPR.: \$45,652
TOTAL: \$53,000

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 with 4,100 square feet of living area. The dwelling was constructed in approximately 1999. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 3-car garage. The property has an 11,758 square foot site and is located in Palos Heights, Worth Township, Cook County. The subject is classified as a class 2-08 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 an appraisal estimating the subject property had a market value of \$530,000 as of April 10, 2017. The desktop appraisal was prepared by Anthony Cannata, a certified residential real estate appraiser. Comments in the report state the appraiser has “not inspected the subject property” but rather relied upon a “curb side view of the property by a third party” in

determining the condition of the subject property. Scope of work comments disclose that the appraisal report complies with Standard Rule 2-2(a) of the Uniform Standards of Professional Appraisal Practice. The Property Appraisal Report was prepared for PNC Bank, with the intended use of the report for the purpose of a collateral evaluation of the subject property.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing three comparable sales. The comparables have varying degrees of similarity to the subject in location, age, site size, condition and features and sold from May 2016 to March 2017 for prices ranging from \$500,000 to \$675,000 or from \$129.23 to \$161.47 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject which resulted in adjusted sale prices ranging from \$486,930 to \$593,220 and an estimated opinion of market value for the subject property of \$530,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$53,000 which reflects a market value of \$530,000 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review did not timely submit its "Board of Review Notes on Appeal" or 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). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

The board of review submitted a Motion to Vacate Default claiming evidence had been timely submitted via electronic transmittal to the Property Tax Appeal Board. On September 11, 2019 the Property Tax Appeal Board denied the board of review's Motion to Vacate Default.

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 in the record to be the appraisal submitted by the appellant. The appellant submitted the Cook County Board of Review final decision disclosing the subject has a total assessment of \$64,748 reflecting a market value of \$647,480 or \$157.92 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$530,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2).

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: July 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

John M. Belcik, by attorney:
Nikos D. Tsonis
Tsonis & Associates, LLC
11 East Adams Street
Suite 1106
Chicago, IL 60603

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602