



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

APPELLANT: Jan Sikon  
DOCKET NO.: 17-32645.001-R-1  
PARCEL NO.: 18-27-208-008-0000

The parties of record before the Property Tax Appeal Board are Jan Sikon, 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:** \$4,534  
**IMPR.:** \$14,135  
**TOTAL:** \$18,669

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 multi-level dwelling of frame and masonry construction with 968 square feet of living area. The dwelling is 31 years old. Features of the home include a partial basement with a formal recreation room, a fireplace and a two-car garage. The property has a 10,076 square foot site and is located in Lyons Township, Cook County. The subject is classified as a class 2-34 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 that have the same neighborhood code as the subject. The comparables have sites that range in size from 8,125 to 13,000 square feet of land area. The comparables are improved with similar class 2-34 dwellings of frame, masonry, or frame and

masonry exterior construction that range in size from 1,000 to 1,421 square feet of living area and in age from 27 to 48 years old. Each comparable has a partial basement with a formal recreation room and a two-car garage. Two comparables each have a fireplace. The properties sold from July 2015 to November 2017 for prices ranging from \$189,000 to \$234,900 or from \$147.78 to \$189.00 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on six equity comparables that have the same neighborhood code and classification code as the subject. The comparables are improved with multi-level dwellings of frame or frame and masonry exterior construction that range in size from 1,089 to 1,196 square feet of living area and in age from 30 to 44 years old. The comparables each have a partial basement with a formal recreation room. Two comparables each have a fireplace. Four comparables each have a 2-car or a 2.5-car garage. These comparables have improvement assessments ranging from \$10,819 to \$15,457 or from \$9.82 to \$13.99 per square foot of living area.

The appellant also submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$18,669, which reflects a market value of \$186,690 or \$192.87 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$14,135 or \$14.60 per square foot of living area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$15,563, reflecting a market value of \$155,630 or \$160.77 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$11,029 or \$11.39 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation. By letter dated September 11, 2019, the Board denied the board of review's motion to vacate the default order.

### **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 Board finds the only evidence of market value to be the comparable sales submitted by the appellant. Less weight was given to comparable sales #1 and #4 as they each have a significantly larger dwelling size than the subject's dwelling size. The Board finds the best evidence to be comparable sale #2 and #3 which are more similar in dwelling size. However, both comparables still have larger dwelling sizes and one comparable is an older dwelling when compared to the subject. These comparables sold in April and November 2017 for prices of

\$189,000 and \$210,000 or for \$168.00 and \$189.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$186,690 or \$192.86 per square foot of living area, including land, which falls below the two best comparable sales in this record on an overall basis but slightly above on price per square foot basis which is justified when considering economies of scale due to subject's smaller dwelling size. After considering adjustments to the comparables for differences in size and age when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported.

The appellant also argued assessment inequity as an alternative 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. The Board finds the appellant failed to prove by clear convincing evidence that the subject's assessment was inequitably assessed.

The record contains six equity comparables that were submitted by the appellant for the Board's consideration. The Board gave less weight to the appellant's comparables #5 and #6 which lack garages unlike the subject which has a two-car garage. The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #4, however, each comparable has a larger dwelling size and two comparables are older dwellings. These comparables had improvement assessments ranging from \$11,827 to \$15,457 or from \$10.56 to \$13.99 per square foot of living area. The subject has an improvement assessment of \$14,135 or \$14.60 per square foot of living area, which falls within the range on an overall basis established by the most similar comparables in this record but slightly above the range on a price per square foot basis. The higher price per square foot is justified when considering economies of scale due to the subject's smaller dwelling size. After considering adjustments to the best comparables for differences in size and age, the Board finds the subject improvement assessment was supported.

The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessment 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

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