



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

APPELLANT: Danuta Klikuszowian
DOCKET NO.: 17-32647.001-R-1
PARCEL NO.: 19-31-303-022-0000

The parties of record before the Property Tax Appeal Board are Danuta Klikuszowian, 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: \$3,988
IMPR.: \$17,232
TOTAL: \$21,220

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 exterior construction with 1,372 square feet of living area. The dwelling is 25 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning and a 2-car garage. The property has a 7,976 square foot site and is located in Burbank, Stickney 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 with the same neighborhood code as the subject. The comparables have sites that range in size from 7,976 to 11,168 square feet of land area. The comparables are improved with class 2-34 dwellings of frame and masonry exterior construction

that range in size from 1,122 to 1,344 square feet of living area and in age from 50 to 54 years old. Each comparable has a partial basement with a formal recreation room. Three comparables have central air conditioning. Each comparable has a 2-car garage. The sales occurred from February 2015 to April 2017 for prices ranging from \$130,000 to \$180,000 or from \$104.54 to \$142.26 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on eight equity comparables that have the same neighborhood code and classification code as the subject. The comparables are described as multi-level dwellings of frame, stucco, or frame and masonry exterior construction that range in size from 1,200 to 1,708 square feet of living area and in age from 30 to 55 years old. Each comparable has a partial basement with a formal recreation room and a 1.5-car or a 2-car garage. Five comparables have central air conditioning. Two comparables have a fireplace. The comparables have improvement assessments ranging from \$13,523 to \$17,171 or from \$9.97 to \$11.75 per square foot of living area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$17,240, reflecting a market value of \$172,400 or \$125.66 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 \$13,252 or \$9.66 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 \$21,220. The subject's assessment reflects a market value of \$212,200 or \$154.66 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%. The subject has an improvement assessment of \$17,232 or \$12.56 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on fifteen comparables that have the same neighborhood code and classification code as the subject.¹ The comparables have sites ranging in size from 6,118 to 10,241 square feet of land area and are improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,203 to 1,452 square feet of living area. The dwellings are 19 to 40 years old. The comparables each have a partial basement with a formal recreation room. Ten comparables have central air conditioning. Seven comparables each have a fireplace. Each comparable has a 2-car garage. Five of these comparables sold from May 2015 to November 2016 for prices ranging from \$199,999 to \$264,900 or from \$165.29 to \$205.92 per square foot of living area, including land. The comparables have improvement assessments ranging from \$16,759 to \$23,157 or from \$12.66 to \$17.90 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ For ease of reading, the second set of four board of review comparables were renumbered as #5 through #8, the third set of four board of review comparables were renumbered as #9 through #12 and the fourth set of three board of review comparables were renumbered as #13, #14 and #15.

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 record contains nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales due to their considerably older age when compared to the subject's age. In addition, appellant's comparables #2 and #3 along with board of review comparables #11 and #12 have sale dates that occurred in 2015 which is less proximate in time to the subject's January 1, 2017 assessment and thus, less likely to be reflective of market value than other more recent sales in the record.

The Board finds the best evidence of the subject's market value to be board of review comparables #3, #9 and #10. These comparables sold most proximate in time to the January 1, 2017 assessment date and are similar to the subject in location, design, dwelling size and most features. The sales occurred from February to November 2016 for prices ranging from \$240,900 to \$264,900 or from \$172.73 to \$204.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$212,200 or \$154.68 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment based on overvaluation is justified.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 23 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #5, #7 and #8 along with board of review comparables #8, #9, #11, #12 and #13 due to their considerably older ages and/or lack of central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #6 and the ten-remaining board of review comparables. These comparables overall are most similar to the subject in location, dwelling size, design, age and most features. The comparables have improvement assessments ranging from \$13,523 to \$20,856 or from \$10.95 to \$15.62 per square foot of living area. The subject has an improvement assessment of \$17,232 or \$12.56 per square foot of living area, which falls within the range established by the best comparables in this

record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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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