



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

APPELLANT: Mary Csoke
DOCKET NO.: 17-32651.001-R-1
PARCEL NO.: 19-32-105-028-0000

The parties of record before the Property Tax Appeal Board are Mary Csoke, 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: \$2,500
IMPR.: \$24,878
TOTAL: \$27,378

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-unit apartment building with 2,451 square feet of building area of masonry exterior construction. The building is 50 years old. Features include three baths and a two-car garage.¹ The property has a 5,000 square foot site and is located in Burbank, Stickney Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

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 ranging in size from 5,200 to 10,386 square feet of land area and are improved with class 2-11, two-unit or four-unit apartment buildings of masonry or frame and masonry exterior construction that range in size from 2,608 to 4,000 square feet of building area and range in age from 46 to 54 years old. Each

¹ The appellant described the subject's foundation as "crawl and formal rec. room."

comparable has a partial or a full basement with three having a formal recreation room or an apartment. The comparables each have from two to six bathrooms. One comparable has a two-car garage. The sales occurred from May 2015 to December 2016 for prices ranging from \$279,000 to \$375,000 or from \$85.00 to \$106.98 per square foot of building area, inclusive of the land. The appellant requested the subject's assessment be reduced to \$22,915, reflecting a market value of \$229,150 or \$93.49 per square foot of building 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 appellant also submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$27,378, which reflects a market value of \$273,780 or \$111.70 per square foot of building 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 board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation. 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 by letter dated September 11, 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 appellant's comparables that sold from May 2015 to December 2016 for prices ranging from \$279,000 to \$375,000 or from \$85.00 to \$106.98 per square foot of building area, inclusive of the land. However, the Board gave less weight to the appellant's comparables #1, #2 and #3 as they are considerably larger four-unit apartment buildings as compared to the subject's smaller two-unit apartment building. The Board gave most weight to appellant's comparable #4 which is a similar size two-unit apartment building as the subject but has one less bath and no garage. The subject's assessment reflects a market value of \$278,780 or \$113.74 per square foot of living area, including land, which falls slightly above the best comparable sale in this record on square foot basis but justified when considering adjustments to this sale for the subject's extra bath and garage. 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 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:

April 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

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