



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

APPELLANT: Nick & Vlastimir Dubak
DOCKET NO.: 17-32663.001-R-1 through 17-32663.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nick & Vlastimir Dubak, the appellants, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-32663.001-R-1	18-19-208-012-0000	5,081	50,212	\$55,293
17-32663.002-R-1	18-19-208-013-0000	9,315	16,737	\$26,052

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two parcels improved with a two-story dwelling of masonry exterior construction with 4,393 square feet of living area.¹ The dwelling is approximately 19 years old. Features of the home include a partial basement with finished area, a partial unfinished attic, central air conditioning, a fireplace and an attached three-car garage. The property has an approximately 23,035 square foot site and is located in Indian Head Park, Lyons Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellants submitted

¹ The Board finds the best description of the subject property was found in the property characteristic sheet provided by the appellants.

evidence disclosing the subject property was purchased on March 13, 2014 for a price of \$407,500. The appellants indicated on the appeal that the seller was Clinton Mahoney, Trustee of the Mahoney Tryst (sic), the parties to the transaction were not related and the property was advertised for sale through the Multiple Listing Service (MLS) for a period of 67 days. To document the transaction, the appellants provided a copy of the MLS listing sheet and the Settlement Statement. The listing sheet disclosed a closing date of April 30, 2015 and that the "home is under construction/renovation. To be completed Aug. 1." The settlement statement depicts a settlement date of April 30, 2015 and reiterated the purchase price and that commissions were paid to one entity. The settlement statement also disclosed that additional funds were held for a construction escrow to STC Capitol in the amount of \$202,375.

In support of the inequity argument, the appellants submitted a grid analysis with limited descriptive information on four comparable properties, three of which were located in Indian Head Park and one in Burr Ridge. The comparables are similar class 2-08 properties improved with dwellings that range in size from 4,032 to 4,215 square feet of living area. The comparables range in age from 21 to 50 years old. The comparables have improvement assessments ranging from \$50,676 to \$62,171 or from \$12.02 to \$14.86 per square foot of living area. The appellants provided property record cards for comparables #1, #2 and #4 describing each with a two-story dwelling of masonry or frame and masonry exterior construction and a full basement, one with finished area. Each of these three comparables have central air conditioning, one or two fireplaces and a two-car or a three-car garage.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$40,750. The requested assessment would reflect a total market value of \$407,500 or \$92.76 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 \$26,354 or \$6.00 per square foot of living area.

The appellant also submitted a copy of the decision of the board of review for each of the parcels under appeal. Combining the assessments for the two parcels under appeal, the subject has a total assessment of \$81,345 reflecting a market value of \$813,450 or \$185.17 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The subject has a total improvement assessment of \$66,949 or \$15.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" providing assessment information on only one parcel under appeal.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties, one of which is located the same neighborhood code as the subject property. The comparables have sites that range in size from 10,480 to 27,170 square feet of land area. The comparables are similar class 2-08 properties improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,989 to 4,613 square feet of living area. The dwellings range in age from 11 to 62 years old. Each comparable features a full basement with two having finished area. The comparables have central air conditioning, two fireplaces and a 2-car or a 2.5-car garage. These properties sold

from December 2014 to June 2017 for prices ranging from \$621,308 to \$1,650,000 or from \$134.69 to \$413.64 per square foot of living area, land included. The comparables have improvement assessments ranging from \$61,897 to \$149,187 or from \$13.42 to \$37.40 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The appellants provided evidence that the subject property was purchased in April 30, 2015 for a price of \$407,500. The record indicated the property was advertised for sale for 67 days, but the home was under construction/renovations at the time of sale. In addition, the settlement statement disclosed that additional funds were held for a construction escrow in the amount of \$202,375. The Board gives little weight to the subject's sale price as the dwelling was under construction/renovations at the time of the sale with a projected date of completion occurring prior to the January 1, 2017 assessment date. The appellants did not provide any evidence to suggest the construction/renovations to the subject dwelling were not completed as of the assessment date at issue. Thus, the sale price in April 2015 does not reflect its condition as of the January 1, 2017 assessment date.

The board of review submitted information on three comparable sales for the Board's consideration. The Board finds these comparables are similar to the subject in dwelling size, design and features, though comparable #1 has a considerably older dwelling when compared to the subject and comparables #2 and #3 are located outside of the subject's neighborhood. These comparables sold from December 2014 to July 2017 for prices ranging from \$621,308 to \$1,650,000 or from \$134.69 to \$413.64 per square foot of living area, land included. The subject's assessment reflects a market value of \$813,450 or \$185.17 per square foot of living area, including land, which is within the range established by the only comparable sales in this record and well supported by the two sales most similar to the subject in age. After considering adjustments to these comparables for differences in dwelling size, age and other features when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the taxpayers contend assessment inequity as a basis of the appeal concerning the improvement assessment. 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in

the subject's assessment is not warranted based on lack of uniformity in the improvement assessment.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #2 and #3, along with the comparables submitted by the board of review which differ from the subject in age and/or location. The Board finds the remaining comparables are relatively similar to the subject in location, dwelling size, design, age and features, though each dwelling is slightly older than the subject dwelling and neither comparable has an unfinished attic or a finished basement like the subject. These comparables have improvement assessments of \$62,171 and \$55,079 or \$14.86 and \$13.66 per square foot of living area. The subject's improvement assessment of \$66,949 or \$15.24 per square foot of living area is greater than the most similar comparables in the record but appears to be justified given its newer age and superior features. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified on grounds of lack of uniformity.

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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