



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

APPELLANT: Zbigniew Kryzsiak
DOCKET NO.: 17-32669.001-R-1 through 17-32669.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Zbigniew Kryzsiak, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-32669.001-R-1	19-31-113-023-0000	1,845	511	\$2,356
17-32669.002-R-1	19-31-113-024-0000	1,845	9,710	\$11,555

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 two parcels improved with a 1.5-story dwelling of frame exterior construction with 1,334 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a concrete slab foundation and a 1.5-car garage. The property has a 7,380 square foot site and is located in Burbank, Stickney Township, Cook County. The subject is classified as a class 2-03 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 these arguments, the appellant submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 7,540 to 10,790 square feet of land area. The comparables are improved with similar class 2-03 dwellings of frame, masonry or frame and

masonry exterior construction ranging in size from 1,260 to 1,671 square feet of living area. The dwellings range in age from 47 to 65 years old. One comparable has a full basement with finished area and three comparables each have a crawl space foundation. One comparable has central air conditioning, one comparable has a fireplace and three comparables each have a 2-car garage. The comparables sold from January 2015 to April 2016 for prices ranging from \$129,000 to \$172,353 or from \$102.38 to \$106.04 per square foot of living area, including land. The comparables have improvement assessments that range from \$10,981 to \$13,972 or from \$8.36 to \$9.06 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 \$15,490 reflecting a market value of \$154,900 or \$116.12 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 \$11,800 or \$8.85 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$12,244. The requested assessment would reflect a total market value of \$122,440 or \$91.78 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 total improvement assessment to \$8,554 or \$6.41 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 three equity comparables located within the subject's neighborhood code.¹ The comparables are improved with 1.5-story dwellings of frame exterior construction with 1,350 or 1,495 square feet of living area. The dwellings are 65 or 68 years old. Each comparable features a crawl space foundation and a 1.5-car or a 2.5-car garage. The comparables have improvement assessments of \$5,521 and \$5,785 or \$3.69 and \$4.29 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review did not provide any sales data to address the appellant's overvaluation argument.

Conclusion of Law

The appellant contends in part that 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.

¹ In the board of review grid analysis, comparable sale #1 is one of the two parcels under appeal.

The Board finds the only evidence of market value in the record are the four comparable sales submitted by the appellant. The Board gives less weight to the appellant's comparable sale #1 as it has a finished basement, unlike the subject's concrete foundation. The Board also gives less weight to the appellant's comparable sale #4 as it has a larger dwelling with central air conditioning when compared to the subject. The Board finds the best evidence of market value to be the appellant's comparable sales #2 and #3, though their sales are somewhat dated. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. They sold in January and September 2015 for prices of \$158,000 and \$130,000 or for \$106.04 and \$102.52 per square foot of living area, including land, respectively. Most weight was given to appellant's comparable #3 which sold for a price of \$130,000 or \$102.52 per square foot of living area, land included, as it sold more proximate in time to the assessment date at issue and is most similar to the subject in lot size and dwelling size. The subject's assessment reflects a market value of \$154,900 or \$116.12 per square foot of living area, including land, which is above the best comparable sales in this record on a square foot basis and also above the most similar comparable in overall value. After considering necessary adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is justified on grounds of overvaluation.

Alternatively, the taxpayer contends 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). After an analysis of the assessment data, the Board finds after having adjusted the subject's improvement assessment based on its market value, no further reduction based on assessment inequity is warranted on this record.

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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