



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

APPELLANT: Elizabeth Puchalski
DOCKET NO.: 17-32676.001-R-1 through 17-32676.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elizabeth Puchalski, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-32676.001-R-1	19-29-408-043-0000	1,987	9,882	\$11,869
17-32676.002-R-1	19-29-408-044-0000	2,267	4,235	\$6,502

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 multi-level dwelling of frame and masonry exterior construction with 1,141 square feet of living area. The dwelling is approximately 40 years old. Features of the home include a partial basement with finished area and a two-car garage. The property has a 5,673 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 these arguments, the appellant submitted information on four comparables located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 3,690 to 7,980 square feet of land area. The comparables are improved with similar class 2-34 dwellings of masonry or frame and masonry

exterior construction ranging in size from 960 to 1,350 square feet of living area. The dwellings range in age from 28 to 55 years old. Each comparable has a full or partial basement with finished area, central air conditioning and a two-car garage. Comparable #2 has a fireplace. The comparables sold from March 2015 to September 2017 for prices ranging from \$105,500 to \$205,000 or from \$104.66 to \$151.85 per square foot of living area, including land. The comparables have improvement assessments that range from \$12,623 to \$16,585 or from \$11.70 to \$14.47 per square foot of living area.

As part of the submission, Counsel for the appellant provided a cover letter, along with property record cards and a second grid analysis depicting the subject with a different property address and parcel numbers than the parcel numbers and property address under appeal. For ease of read, the Property Tax Appeal Board has renumbered the parcel numbers in this second grid as comparables #5, #6, #7 and #8, respectively. The grid included equity data on three comparables located in a different neighborhood code than the subject property under appeal, as comparables #5 and #8 are the same property. The comparables are described as class 2-03, one-story dwellings of frame or masonry exterior construction with 1,232 or 1,378 square feet of living area. The comparables are 56 or 60 years old and have varying degrees of similarity when compared to the subject. The comparables have improvement assessments that range from \$8,010 to \$8,681 or from \$6.03 to \$7.02 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 \$18,371 reflecting a market value of \$183,710 or \$161.01 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 \$14,117 or \$12.37 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 \$107.31 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 \$7,990 or \$7.00 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.¹

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales and four equity comparables located within the same neighborhood code as the subject property. Two of the comparables are located within a quarter of a mile of the subject and four comparables are located within the subject's subarea.

As to the board of review comparable sales, the comparables have sites that range in size from 3,690 to 5,535 square feet of land area. The comparables are improved with multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,008 to

¹ The board of review noted that the information shown is "pro-rated with 19-29-408-044; TAV/SF = 12.37."

1,148 square feet of living area. The dwellings range in age from 32 to 59 years old. Each comparable features a partial basement with three having finished area, one comparable has central air conditioning and each comparable has a one and one-half car or a two-car garage. The comparables sold in April 2015 and May 2016 for prices ranging from \$120,000 to \$188,000 or from \$119.05 to \$178.03 per square foot of living area, including land.

As to the board of review equity comparables, the comparables are improved with multi-level dwellings of frame and masonry exterior construction ranging in size from 1,008 to 1,261 square feet of living area. The dwellings range in age from 30 to 50 years old. Each comparable features a partial basement with two having finished area, two comparables have central air conditioning and each comparable has a two-car garage. The comparables have improvement assessments that range from \$13,495 to \$15,599 or from \$12.37 to \$14.03 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 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 parties submitted a total of eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #2, #3 and #4, along with board of review comparable sales #3 and #4, which differ from the subject in dwelling size, age and/or was a dated sale. The Board finds the remaining comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design, age and features. These comparables sold in May 2016 and July 2017 for prices ranging from \$145,000 to \$188,000 or from \$140.50 to \$178.03 per square foot of living area, land included. The subject's assessment reflects a market value of \$183,710 or \$161.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 12 equity comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #2 through #8 which differ from the subject in dwelling size, design, age and/or location. The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the comparables submitted by the board of review. These comparables are relatively similar to the subject in location, dwelling size, design and age, though they have varying degrees of similarity to the subject in features. These comparables have improvement assessments that range from \$13,495 to \$15,599 or from \$11.70 to \$14.03 per square foot of living area. The subject's improvement assessment of \$14,117 or \$12.37 per square foot of living area is within the range established by the best comparables in this record. 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 based on assessment uniformity 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

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