



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

APPELLANT: Bernadeta Kuna  
DOCKET NO.: 17-32678.001-R-1  
PARCEL NO.: 18-27-200-008-0000

The parties of record before the Property Tax Appeal Board are Bernadeta Kuna, 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:

**LAND:** \$4,353  
**IMPR.:** \$12,650  
**TOTAL:** \$17,003

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 1,305 square feet of living area.<sup>1</sup> The dwelling is 42 years old. Features of the dwelling include a partial basement with formal recreation room and a two-car attached garage.<sup>2</sup> The property has a 9,675 square foot site and is located in Justice, Lyons Township, Cook County. The subject is classified as a Class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The subject's information was provided by the appellant only. The board of review submitted evidence on a different parcel other than the subject property under appeal.

<sup>2</sup> Based upon the response in the appellant's grid analysis, the Board is unable to determine if the subject and the comparables have air conditioning.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables that are located within the same neighborhood code as the subject property. Four comparables are also located within the same block as the subject. The comparables are improved with Class 2-34, multi-level dwellings of frame or frame and masonry exterior construction that range in size from 1,102 to 1,342 square feet of living area. The dwellings range in age from 42 to 44 years old, and each comparable has a partial basement with formal recreation room. One comparable has a fireplace, and three comparables each has a two-car garage. The comparables have improvement assessments ranging from \$10,819 to \$12,717 or from \$8.72 to \$9.90 per square foot of living area.

The appellant submitted a copy of the 2017 final decision issued by the Cook County Board of Review disclosing a total assessment for the subject of \$18,631. The subject property has an improvement assessment of \$14,278 or \$10.94 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$12,444 or \$9.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different docket number and parcel than the subject property under appeal. Furthermore, the board of review's evidence included comparables for Class 2-03 dwellings that are located in a different neighborhood code than the subject property.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the evidence submitted by the board of review is for a different parcel, and the comparables are for properties with different class and neighborhood codes other than the subject. Therefore, the Board gives no weight to this evidence.

The appellant submitted six assessment comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #5, and #6 since these comparables lack garages, unlike the subject. The Board finds the best evidence of assessment to be the appellant's remaining comparables, which have two-car garages, like the subject. These comparables are also similar to the subject in location, design, age, dwelling size, foundation, and some features. These three comparables have improvement assessments ranging from \$11,989 to \$12,717 or from \$9.54 to \$9.90 per square foot of living area. The subject's improvement assessment of \$14,278 or \$10.94 per square foot of living area falls above the range established by the best comparables in this record. The Board has examined the information submitted by the appellant and finds a reduction in the assessed valuation of the

subject property is justified taking into account the required adjustments for similarities and differences between the subject and the comparables.

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:

January 19, 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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