



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

APPELLANT: Gal Wojciech
DOCKET NO.: 17-32691.001-R-1
PARCEL NO.: 18-25-423-008-0000

The parties of record before the Property Tax Appeal Board are Gal Wojciech, 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: \$2,992
IMPR.: \$12,375
TOTAL: \$15,367

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 one-story dwelling of masonry exterior construction with 1,100 square feet of living area. The dwelling is approximately 52 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 7,980 square foot site and is located in Bridgeview, Lyons 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 assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant provided information on four comparable properties that were located in the subject's neighborhood code and within .15 of a mile from the subject. The comparables are improved with one-story dwellings of frame or masonry exterior construction with 1,100 or 1,248 square feet of living area. The dwellings are 44 or 52 years old.

Two comparables each have a full basement with one having finished area and two comparables each have a concrete slab foundation. One comparable has central air conditioning and two comparables each have a two-car garage. The comparables have improvement assessments that range from \$11,949 to \$12,792 or from \$9.57 to \$11.44 per square foot of living area.

In support of the overvaluation argument, 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 6,650 to 10,064 square feet of land area. The comparables are improved with similar class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,100 to 1,432 square feet of living area. The dwellings range in age from 47 to 59 years old. Two comparables each have a full basement with one having finished area and two comparables each have a crawl space or a concrete slab foundation. Three comparables have central air conditioning and each comparable has a one-car or a two-car garage. The comparables sold from July to October 2015 for prices ranging from \$126,000 to \$209,000 or from \$115.22 to \$149.29 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$14,223. The requested assessment would reflect a total market value of \$142,230 or \$129.30 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 \$11,231 or \$10.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,533. The subject's assessment reflects a market value of \$165,330 or \$150.30 per square foot of living 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 subject has an improvement assessment of \$13,541 or \$12.31 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables with both sales and equity data that are located within the same neighborhood code as the subject property. The comparables have sites with 10,020 or 13,622 square feet of land area. The comparables are improved with either a 1-story dwelling or a 1.5 story dwelling of frame, masonry or frame and masonry exterior construction ranging in size from 1,102 to 1,494 square feet of living area. The dwellings range in age from 63 to 67 years old. Each comparable features a crawl-space foundation, one comparable has central air conditioning, one comparable has one fireplace and each comparable has a one-car to a two-car garage. The comparables sold from July to December 2017 for prices ranging from \$166,000 to \$237,000 or from \$134.88 to \$202.74 per square foot of living area, including land. The comparables have improvement assessments that range from \$9,380 to \$16,562 or from \$8.51 to \$11.09 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 taxpayer contends in part 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 parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3, along with comparables provided by the board of review which differ from the subject in dwelling size, design, age, foundation type and/or their lack of a garage.

The Board finds the appellant's comparables #1 and #2 are relatively similar to the subject in dwelling size, design, age and features. These comparables have improvement assessments of \$12,584 and \$12,792 or \$11.44 and \$10.25 per square foot of living area, respectively. The subject property has an improvement assessment of \$13,541 or \$12.31 per square foot of living area, which falls above the best comparables in this record. After considering necessary adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is appropriate. Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment is justified.

The appellant also argued overvaluation as an alternative basis of the appeal. 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 record contains eight comparable sales for the Board's consideration. After considering the assessment reduction granted to the subject property based on the assessment inequity argument, the Board finds a further reduction based on overvaluation is not appropriate. Therefore, no further reduction in the subject's assessment is warranted on grounds of overvaluation.

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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