



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

APPELLANT: Jan Natanek
DOCKET NO.: 17-32707.001-R-1 through 17-32707.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jan Natanek, 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
17-32707.001-R-1	18-13-229-032-0000	1,796	12,103	\$13,899
17-32707.002-R-1	18-13-229-033-0000	1,796	1,344	\$3,140

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 one-story dwelling of masonry exterior construction with 1,317 square feet of living area. The dwelling is approximately 61 years old. Features of the home include a full basement with finished area and a two-car detached garage. The property has a 6,250 square foot site and is located in Summit, 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 overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. 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 that range in size from 3,100 to 5,208 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 1,123 to 1,411 square feet of living area. The dwellings range in age from 12 to 95 years old. One comparable has a concrete slab foundation and three comparables each have a full basement with finished area. Two comparables have central air conditioning and three comparables each have a two-car detached garage. The comparables sold from June to October 2015 for prices ranging from \$135,000 to \$150,000 or from \$102.76 to \$122.89 per square foot of living area, including land.

In support of the inequity argument, the appellant provided information on four comparable properties that were located in the same neighborhood code as the subject property. The comparables are improved with similar class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,286 to 1,526 square feet of living area. The dwellings range in age from 76 to 103 years old. Each comparable features a full unfinished basement, one comparable has central air conditioning and three comparables each have a one-car or a two-car detached garage. The comparables have improvement assessments that range from \$11,002 to \$12,599 or from \$7.81 to \$9.56 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$14,839. The requested assessment would reflect a total market value of \$148,390 or \$112.67 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 \$11,247 or \$8.54 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 property has a total assessment of \$17,039 reflecting a market value of \$170,390 or \$129.38 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 submission revealed the subject has a total improvement assessment of \$13,447 or \$10.21 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

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

The Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is in default

pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & 1910.69(a)).

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The Board gives less weight to comparable #1 due to its dissimilar concrete slab foundation and lack of a garage when compared to the subject. The Board also gives less weight to comparable #4 as its dwelling is significantly newer than the subject dwelling. The Board finds the remaining comparables are relatively similar subject in location, design and features, though each comparable has a smaller site size, smaller dwelling size and/or older dwelling when compared to the subject. These comparables sold in July and August 2015 for prices of \$150,000 and \$135,000 or for \$116.10 and \$112.13 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$170,390 or \$129.38 per square foot of living area, which falls above the best comparables in this record but appears to be justified given its superior site size, dwelling size and/or newer age. 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 warranted 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 Board finds the only evidence of assessment equity to be the appellant's comparables. The Board gives less weight to the appellant's comparable #2 due to its lack of a garage, a feature of the subject. The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables are relatively similar to the subject in location, dwelling size and design, though each dwelling is significantly older than the subject dwelling and none of the comparables have a finished basement like the subject. These comparables have improvement assessments that range from \$11,002 to \$12,599 or from \$7.99 to \$9.56 per square foot of living area. The subject's improvement assessment of \$13,447 or \$10.21 per square foot of living area is above the range established by the best comparables in this record but appears to be justified given its newer dwelling age and finished basement. 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 warranted. 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

AGENCY

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