



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

APPELLANT: Marius Nowak  
DOCKET NO.: 17-32708.001-R-1  
PARCEL NO.: 18-26-101-044-0000

The parties of record before the Property Tax Appeal Board are Marius Nowak, 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:** \$3,483  
**IMPR.:** \$22,967  
**TOTAL:** \$26,450

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 two-story dwelling of frame exterior construction with 2,116 square feet of living area. The dwelling is approximately 19 years old. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,740 square foot site and is located in Justice, Lyons Township, Cook County. The subject is classified as a class 2-78 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 7,200 to 10,500 square feet of land area. The comparables are improved with similar class 2-78 dwellings of masonry or frame and

masonry exterior construction ranging in size from 2,311 to 2,756 square feet of living area. The dwellings are 19 or 20 years old. Each comparable has a full or partial basement with one having finished area. Each comparable has central air conditioning and a two-car garage. Three comparables each have a fireplace. The comparables sold from January 2015 to May 2017 for prices ranging from \$267,500 to \$317,500 or from \$113.25 to \$122.03 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on nine comparable properties with the same neighborhood code as the subject property and located within .19 of a mile from the subject. The comparables consist of similar class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 2,116 to 2,614 square feet of living area. The comparables range in age from 18 to 22 years old. Each comparable has a full or partial basement with one having finished area. Each comparable has central air conditioning and a two-car garage. Seven comparables each have a fireplace. The comparables have improvement assessments ranging from \$21,520 to \$25,408 or from \$9.72 to \$10.84 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$24,811. The requested assessment would reflect a total market value of \$248,110 or \$117.25 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 \$21,328 or \$10.08 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 \$28,325. The subject's assessment reflects a market value of \$283,250 or \$133.86 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 \$24,842 or \$11.74 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same neighborhood code as the subject property and located within one quarter of a mile from the subject. The comparables improved with similar class 2-78 two-story dwellings of frame exterior construction with 2,069 or 2,116 square feet of living area. The dwellings are either 18 or 28 years old. Each comparable features a partial basement with finished area, central air conditioning, a fireplace and a two-car or a three-car garage. The comparables have improvement assessments that range from \$25,457 to \$26,990 or from \$12.28 to \$12.76 per square foot of living area.

The board of review failed to address the appellant's overvaluation argument with market value evidence.

Based on the equity evidence, the board of review requested confirmation of the subject's assessment.

### **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.

The Property Tax Appeal Board finds the only evidence of market value in the record to be the appellant's comparable sales. The Board gives less weight to appellant's comparable #3 as its sale occurred in 2015 which is dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date. The Board also gives less weight to appellant's comparable #4 due to its larger dwelling size when compared to the subject. The Board finds the best evidence of market value to be the two remaining comparable sales. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. The comparables sold in May 2017 and October 2016 for prices of \$280,000 and \$282,000 or for \$118.54 and \$122.03 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$283,250 or \$133.86 per square foot of living area, including land, which is above the best comparable sales in this record both in terms of overall value and on a per-square-foot basis and does not appear to be justified. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is warranted based on 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:

April 20, 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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