



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

APPELLANT: Stanley Smagala
DOCKET NO.: 17-32709.001-R-1
PARCEL NO.: 18-25-423-009-0000

The parties of record before the Property Tax Appeal Board are Stanley Smagala, 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:

LAND: \$2,992
IMPR.: \$14,293
TOTAL: \$17,285

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 masonry construction with 1,103 square feet of living area. The dwelling is 52 years old. Features of the home include a partial finished 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 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the subject's improvement and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on ten comparables with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$11,978 to \$20,678 or from \$11.05 to

\$14.57 per square foot of living area. Eight of the comparables sold for prices ranging from \$160,000 to \$281,000 or from \$128.00 to \$254.76 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,285. The subject property has an improvement assessment of \$14,293 or \$12.96 per square foot of living area. The subject's assessment reflects a market value of \$153,644 or \$139.30 per square foot of living area, including land, using the 2017 three-year average median level of assessments for Cook County of 11.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparables with varying degrees of similarity to the subject.¹ The comparables had improvement assessments ranging from \$14,704 to \$20,160 or from \$13.56 to \$16.46 per square foot of living area. Seven comparables sold for prices ranging from \$180,000 to \$237,500 or from \$161.29 to \$193.88 per square foot of living area, including land.

Conclusion of Law

The taxpayer contends assessment inequity as one 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 on this basis.

The Board finds both parties submitted comparables that were generally similar to the subject in most features. However, appellant's comparable #10 and board of review comparable #3 were given less weight in the Board's analysis based on their dissimilar age when compared to the subject. The most similar comparables submitted by both parties had improvement assessments that ranged from \$10.77 to \$16.46 per square foot of living area. The subject's improvement assessment of \$12.96 per square foot of living area falls within the range established by the most similar equity comparables in this record.

The appellant also 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 on this basis.

The Board finds the best evidence of the subject's market value is the appellant's comparables #1 through #4 and board of review comparables #1, #7 and #9. The remaining comparables were

¹ Board of review comparable #1 was also submitted as comparable #6.

given less weight in the Board's analysis based on their sale date being too remote from the assessment date in question to establish market value as of January 1, 2017. The most similar comparables sold for prices ranging from \$130.21 to \$193.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$139.30 per square foot of living area, including land, which is within the range established by the most similar comparables in this record. Therefore, no reduction is warranted based on overvaluation.

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 did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds a reduction in the subject's assessment 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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