



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

APPELLANT: Thomas Novotny  
DOCKET NO.: 17-32712.001-R-1  
PARCEL NO.: 18-06-406-013-0000

The parties of record before the Property Tax Appeal Board are Thomas Novotny, 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:** \$6,328  
**IMPR.:** \$67,080  
**TOTAL:** \$73,408

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, single-family dwelling of stucco exterior construction containing 3,000 square feet of living area. The dwelling is approximately 65 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The subject property has a 7,910 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-06 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 two grids containing sale data on seven comparable properties located within the same neighborhood

code as the subject property.<sup>1</sup> The comparables have sites that range in size from 8,184 to 15,000 square feet of land area and are improved with 2-story dwellings of frame, stucco, masonry, or frame and masonry exterior construction. The dwellings range in size from 2,551 to 4,622 square feet of living area and range in age from 83 to 122 years old. Each comparable has an unfinished basement and from a 1-car to a 2.5-car garage. Four comparables have central air conditioning and six dwellings have one or two fireplaces. The comparables sold from September 2011 to October 2017 for prices ranging from \$560,000 to \$950,000 or from \$205.54 to \$288.95 per square foot of living area, including land. Appellant's counsel also submitted copies of the deeds associated with each sale.

In support of the equity argument, the appellant provided information on six comparable properties that were located within .21 of a mile from the subject property and in the same neighborhood code as the subject property. The comparables consist of two-story single-family dwellings of frame, stucco, frame/masonry, or masonry exterior construction. The homes were built from 66 to 148 years ago. The dwellings range in size from 2,854 to 3,466 square feet of living area. Each comparable features a basement with one being partially finished; four comparables have central air conditioning; and each comparable has one or two fireplaces and a 1-car, 2-car, or a 2.5-car garage. The comparables have improvement assessments that range from \$54,880 to \$73,860 or from \$16.39 to \$21.45 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$67,050. The requested assessment would reflect a total market value of \$670,500 or \$223.50 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$60,722 or \$20.24 per square foot of living area.

The board of review submitted two sets of "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,408. The subject's assessment reflects a market value of \$734,080 or \$244.69 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$67,080 or \$22.36 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight comparable properties located within the same subarea as the subject and in the same assessment neighborhood code as the subject property.<sup>2</sup> Board of review comparable #4 is the same property as appellant's comparable sale #6. The comparables are improved with 2-story dwellings of stucco, masonry, frame, or frame and masonry exterior construction ranging in size from 2,640 to 3,447 square feet of living area. The comparables have sites that range in size from 6,750 to 14,892 square feet of land area and were built from 64 to 122 years ago. Seven comparable each have a full or partial basement with three being partially finished. Each

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<sup>1</sup> Appellant's equity grid analysis contains three comparables with sale data. The Board has renumbered these three comparables as appellant's sale comparables #5, #6, and #7 for ease of reference.

<sup>2</sup> The board of review's second set of comparables were renumbered as comparables #5 through #8 in the Board's analysis of the overvaluation argument.

comparable has one or two fireplaces and a 1-car or a 2-car garage. Five comparables have central air conditioning. Comparable sales occurred from July 2014 to December 2017 for prices ranging from \$725,000 to \$1,400,000 or from \$260.98 to \$414.77 per square foot of living area, land included. The comparables have improvement assessments that range from \$6,518 to \$74,765 or from \$2.35 to \$25.73 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 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.

With respect to the overvaluation argument, the parties submitted for the Board's consideration a total of eleven suggested comparables containing sale data as one comparable was common to both parties. The Board gave less weight to appellant's comparable sales #3 and #4 due to their dwelling sizes being significantly larger when compared to the subject. The Board gave less weight to appellant's comparables #2, #6, and #7, along with board of review comparables #1 and #4 based on their sale dates being too remote in time from the subject's January 1, 2017 assessment date at issue and thus less likely to be reflective of subject's market value as of that date. Finally, the Board gave less weight to appellant's comparable #1 and board of review comparable #2 and #8 due to being significantly older dwellings when compared to the subject.

The Board finds the best evidence of market value to be appellant's sale comparable #5, along with board of review comparable #3 which were most similar to the subject in location, design, dwelling size, foundation, and most features. These two best comparable sales in the record sold in September 2016 and April 2017 for prices of \$725,000 and \$825,000 or for \$260.98 and \$278.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$734,080 or \$244.69 per square foot of living area, including land, is bracketed by the best sale comparables both in terms of overall value and lower than the two best comparables on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds a reduction in the subject's assessment is not justified on the grounds of 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 parties presented for the Board's consideration data on ten comparable properties in support of their respective equity in assessment arguments. The Board gave less weight to appellant's equity comparables #1, #2, #4, and #5, and #6, along with board of review comparables #3 and #4 based on their significantly older ages and/or dissimilar finished basement area when compared to the subject.

The Board finds the best equity comparables to be appellant's equity comparable #3 along with board of review comparable #1 and #2 which are more similar to the subject in design, location, dwelling size, and most features. These comparables had improvement assessments ranging from \$61,633 to \$73,860 or from \$21.31 to \$23.08 per square foot of living area. The subject's improvement assessment of \$67,080 or \$22.36 per square foot of living area is within the range established by the best equity comparables in this record both in terms of overall improvement assessment and on a per square foot basis. Based on this record, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, no reduction in the subject's assessment is warranted.

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:

October 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

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