



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

APPELLANT: Diana Kekatos Musial
DOCKET NO.: 17-33448.001-R-1
PARCEL NO.: 12-36-409-041-0000

The parties of record before the Property Tax Appeal Board are Diana Kekatos Musial, 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: \$4,294
IMPR.: \$16,168
TOTAL: \$20,462

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 masonry construction with 1,344 square feet of living area. The dwelling is 69 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 5,541 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of these arguments the appellant submitted four sale comparables and eight equity comparables with varying degrees of similarity to the subject. The comparable sales sold from March 2015 to October 2017 for prices ranging from \$155,000 to \$213,479 or from \$118.36 to \$136.41 per square foot of living area, including land. In support

of the assessment inequity argument, the eight equity comparables that were submitted had improvement assessments ranging from \$14,737 to \$17,231 or from \$10.38 to \$11.01 per square foot of living area. Based on this evidence, the appellant requested that the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,462. The subject's assessment reflects a market value of \$204,620 or \$152.25 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 \$16,168 or \$12.03 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 varying degrees of similarity to the subject. The board of review failed to refute the appellant's overvaluation argument. The four equity comparables had improvement assessments ranging from \$16,809 to \$22,865 or from \$13.68 to \$15.53 per square foot of living area. Based on this evidence the board of review requested that the subject's assessment be confirmed.

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 on this basis.

The only market value evidence in this record was submitted by the appellant. The Board gave less weight to the appellant's comparable sales #2 through #4 based on their lack of a garage which the subject features and/or the dates of sale are too remote to determine the subject's market value as of January 1, 2017. The Board finds the appellant's remaining comparable sale is not sufficient to overcome the burden of moving forward to challenge the subject's assessment based on market value. The board of review failed to address the appellant's overvaluation argument. The subject's assessment reflects a market value of \$204,620 or \$152.25 per square foot of living area, including land. Therefore, the Board finds no reduction in the subject's assessment is warranted based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 evidence must demonstrate a consistent pattern of assessment inequities

within the assessment jurisdiction. The Board finds the appellant did not meet this burden and no reduction is warranted on this basis.

The parties submitted a total of twelve equity comparables that were generally similar to the subject in most features, with the exception of appellant's comparables #2 and #8. These two comparables were dissimilar to the subject because they lacked a garage which the subject features. The most similar comparables had improvement assessments ranging from \$14,737 to \$21,747 or from \$10.38 to \$15.53 per square foot of living area. The subject's improvement assessment of \$16,168 or \$12.03 per square foot of living area falls within the range established by the most similar equity comparables in this record. Therefore, no reduction based on assessment inequity 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Diana Kekatos Musial, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602