



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

APPELLANT: Dan Potocki
DOCKET NO.: 17-33514.001-R-1
PARCEL NO.: 12-16-207-032-0000

The parties of record before the Property Tax Appeal Board are Dan Potocki, 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: \$3,478
IMPR.: \$12,301
TOTAL: \$15,779

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 one-story dwelling with 961 square feet of living area and masonry exterior construction. The dwelling is approximately 59 years old. Features of the home include a full basement and a 2-car garage. The property has a 6,325 square foot site and is located in Schiller Park, Leyden Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment equity. The subject's land assessment was not challenged.

In support of the overvaluation argument the appellant submitted information on four comparable sales located in the same neighborhood code as the subject property. The comparables have sites that range in size from 5,520 to 9,150 square feet of land area and are

improved with class 2-02 dwellings of frame, masonry or frame and masonry exterior construction that range in size from 576 to 997 square feet of living area. The homes range in age from 57 to 78 years old. Each comparable has a basement, two with finished area and from a 1-car to a 2-car garage. Three comparables have central air conditioning. The comparables sold from April 2015 to January 2017 for prices ranging from \$62,086 to \$155,000 or from \$107.79 to \$158.16 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the subject's improvement assessment. In support of the inequity argument the appellant submitted information on four comparables located in the same neighborhood code as the subject and within 0.21 of a mile from the subject property. The comparables are improved with three, one-story and one, 1.5-1.9-story dwellings of frame or masonry exterior construction that range in size from 768 to 997 square feet of living area. The homes range in age from 64 to 91 years old. Three comparables have a basement with one having finished area and one comparable has a crawl space foundation. One comparable has central air conditioning and three comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$8,368 to \$10,773 or from \$8.39 to \$11.97 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$13,037. The requested assessment reflects a total market value of \$130,370 or \$135.66 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 \$9,559 or \$9.95 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 \$15,779. The subject's assessment reflects a market value of \$157,790 or \$164.19 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 \$12,301 or \$12.80 per square foot of living area.

In support of its contention of the correct assessment on the basis of overvaluation, the board of review submitted information on one comparable sale. The responsive market value evidence consists of comparable #2, a 59 year old one-story dwelling of masonry exterior construction with 961 square feet of living area. The home is situated on a 6,300 square foot site and has a full basement and 2-car garage. The property sold in August 2014 for \$175,000 or for \$182.10 per square foot of living area.

On equity grounds, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject and on the same block as the subject property. The comparables are improved with one-story, class 2-02 or 2-03 dwellings of masonry exterior construction that range in size from 961 to 1,051 square feet of living area. The homes are either 59 or 61 years old. Each comparable has a basement, one with finished area and either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$14,035 to \$15,201 or from \$14.30 to \$15.24 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends, in part, 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 parties submitted five comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 along with board of review comparable #2 which sold in either 2014 or 2015 and are dated and less likely to be reflective of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 which have varying degrees of similarity to the subject property but sold proximate in time to the assessment date at issue. These two comparables sold in January 2017 and June 2016 for prices of \$140,000 and \$155,000 or for \$142.28 and \$158.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$157,790 or \$164.19 per square foot of living area, including land, which is slightly higher than the two best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is not justified.

The taxpayer also contends 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment, based on inequity is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 along with board of review comparable #3 which differ from the subject in age, dwelling size and/or finished basement or crawl space foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparables #1, #2 and #4 which are similar to the subject in location, age, dwelling size and most features. These comparables had improvement assessments ranging from \$10,773 to \$15,201 or from \$11.97 to \$15.10 per square foot of living area. The subject's improvement assessment of \$12,301 or \$12.80 per square foot of living area falls within the

range established by the best equity comparables in the record. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, 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: 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

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