



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

APPELLANT: Tomasz Koziol
DOCKET NO.: 17-33515.001-R-1
PARCEL NO.: 12-21-304-066-0000

The parties of record before the Property Tax Appeal Board are Tomasz Koziol, 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: \$2,557
IMPR.: \$13,013
TOTAL: \$15,570

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 1,128 square feet of living area of masonry exterior construction. The dwelling is approximately 53 years old. Features of the home include an unfinished basement and a 1-car garage. The property has a 4,650 square foot site and is located in Franklin Park, Leyden Township, Cook County. The subject is classified as a class 2-03 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 4,650 to 5,000 square feet of land area and are improved with class 2-03 dwellings of masonry or frame and masonry exterior construction that range in size from 1,025 to 1,317 square feet of living area. The homes range in age from 58 to 62 years old. Each comparable has an unfinished basement and either a 1-car or a 2-car garage. Three comparables each have central air conditioning. The comparables sold from March 2015 to September 2016 for prices ranging from \$135,000 to \$180,000 or from \$131.71 to \$138.89 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 nine equity comparables located in the same neighborhood code as the subject and within 0.23 of a mile from the subject property. The comparables are improved with class 2-03 dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,050 to 1,269 square feet of living area. The homes range in age from 50 to 113 years old. Six comparables have basements, two of which have finished area and three comparables have either a concrete slab or a crawl space foundation. Eight comparables have from a 1-car to a 2.5-car garage, four comparables have central air conditioning and two comparables each have one fireplace. The comparables have improvement assessments that range from \$11,687 to \$14,678 or from \$11.10 to \$11.90 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$15,218. The requested assessment reflects a total market value of \$152,180 or \$134.91 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 \$12,661 or \$11.22 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 \$17,221. The subject's assessment reflects a market value of \$172,210 or \$152.67 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 \$14,664 or \$13.00 per square foot of living area.

The board of review did not submit market value evidence in support of the overvaluation argument.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with one-story, class 2-03 dwellings of masonry exterior construction that range in size from 1,000 to 1,128 square feet of living area. The homes are 53 or 57 years old. Each comparable has a basement, two with finished area. Three comparables have either a 2-car or a 2.5-car garage and central air conditioning. The comparables have improvement assessments ranging from \$16,612 to \$17,531 or from \$14.96 to \$17.10 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record is the four comparable sales submitted by the appellant, which are relatively similar to the subject in location, age, site, dwelling and features despite two having somewhat older sale dates. These comparables sold from March 2015 to September 2016 for prices ranging from \$135,000 to \$180,000 or from \$131.71 to \$138.89 per square foot of living area, including land. Appellant's comparable #3 is considered most similar to the subject due to its partial basement, lack of central air conditioning and 1-car garage when compared to the subject. Comparable #3 sold for \$147,500 or \$138.89 per square foot of living area, land included. The subject's assessment reflects a market value of \$152.67 per square foot of living area, including land, which falls above the range established by the only comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is 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). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity is not justified.

The subject's assessment, after making the adjustment for overvaluation, reflects an improvement assessment of \$13,013 or \$11.54 per square foot of living area. The parties submitted thirteen equity comparables with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$11,687 to \$17,531 or from \$11.10 to \$17.10 per square foot of living area. The subject's revised improvement assessment falls within the range established by the equity comparables and no further reduction is justified based on equity.

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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