



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

APPELLANT: Mike Sahil
DOCKET NO.: 17-33765.001-R-1
PARCEL NO.: 16-11-205-036-0000

The parties of record before the Property Tax Appeal Board are Mike Sahil, 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: \$4,068
IMPR.: \$13,440
TOTAL: \$17,508

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-unit, two-story apartment building with 2,400 square feet of building area of masonry exterior construction. The building is approximately 102 years old and features a full unfinished basement. The property has a 3,875 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

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

In support of the inequity argument, the appellant submitted information on nine equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story, class 2-11 dwellings of masonry or frame exterior construction that

range in size from 2,232 to 2,672 square feet of living area. The buildings range in age from 101 to 147 years old. Six of the comparables have full unfinished basements and three comparables have concrete slab foundation construction. Six comparables each have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$12,053 to \$15,520 or from \$5.07 to \$6.12 per square foot of living area.

As an alternate basis of the appeal, the appellant contends overvaluation. 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 varying degrees of similarity to the subject in location, age, size and features. The comparables sold from July 2015 to April 2017 for prices ranging from \$105,000 to \$168,900 or from \$40.14 to \$73.18 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$13,932. The requested assessment reflects a total market value of \$139,320 or \$58.05 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 \$9,864 or \$4.11 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 \$21,417. The subject's assessment reflects a market value of \$214,170 or \$89.24 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%.

In support of its contention of the correct assessment, based on uniformity, the board of review submitted information on four comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story, class 2-11 dwellings of masonry exterior construction that range in size from 2,280 to 2,440 square feet of living area. The dwellings range in age from 102 to 117 years old. Each comparable has a full unfinished basement and either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$17,500 to \$18,488 or from \$7.58 to \$8.00 per square foot of living area.

With respect to the overvaluation argument, the board of review submitted information on four comparable sales located within 0.25 of a mile from the subject property. The comparables have varying degrees of similarity to the subject in location, age, size and features. The comparables sold from June 2015 to July 2017 for prices ranging from \$217,000 to \$258,000 or from \$99.09 to \$115.78 per square foot of living area, land included.

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

Conclusion of Law

The appellant contends, in part, assessment inequity with respect to the improvement assessment. 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 met this burden of proof and a reduction in the subject's assessment based on equity is justified.

The parties submitted thirteen equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity are the appellant's comparables #5 and #6 which are similar to the subject in location, age, size and features. These two comparables have improvement assessments of \$14,202 and \$14,100 or \$5.64 and \$5.46 per square foot of living area. The subject's improvement assessment of \$17,349 or \$7.23 exceeds the two best equity comparables in this record. The Board gave little weight to the remaining equity comparables due to differences in foundation construction, age and/or presence of garage when compared to the subject property characteristics. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds, the subject's improvement assessment is excessive, and a reduction is warranted.

The taxpayer also contends overvaluation as an alternate basis of the appeal. 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). After considering the reduction to the subject's assessment based on uniformity, the Board finds a further reduction in the subject's assessment on overvaluation grounds is not justified.

The parties submitted eight comparable sales with varying degrees of similarity to the subject. The comparables sold from June 2015 to July 2017 for prices of \$105,000 to \$258,000 or from \$40.14 to \$115.78 per square foot of living area, land included. The subject's assessment, after making the adjustment for assessment equity, reflects a market value of \$175,080 or \$72.95 per square foot of living area, land included. The subject's revised market value falls within the range established by the comparable sales and no further reduction is warranted based on overvaluation.

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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