



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

APPELLANT: Mike Sahli  
DOCKET NO.: 17-33775.001-R-1  
PARCEL NO.: 16-03-219-002-0000

The parties of record before the Property Tax Appeal Board are Mike Sahli, 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:** \$4,200  
**IMPR.:** \$13,269  
**TOTAL:** \$17,469

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 apartment building with 2,464 square feet of living area and frame exterior construction. The dwelling is approximately 102 years old. Features of the home include a concrete slab foundation and a one-car garage. The property has a 3,360 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 contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted four comparable sales in the grid analysis that are for a different appeal along with four additional comparable sales for this appeal in their "Comparable Sales Analysis" table. The four comparables in the "Comparable Sales Analysis" table are class 2-11 dwellings that range in age from 88 to 109 years old. The comparables sold from April 2015 to August

2017 for prices ranging from \$101,000 to \$120,000 or from \$46.09 to \$54.35 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$12,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,469. The subject's assessment reflects a market value of \$174,690 or \$70.90 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 the board of review submitted information on four properties, only one of which sold. As board of review comparables #1, #2 and #3 are not responsive to the overvaluation argument, this information will not be examined. The board of review comparable sale #4 is similar to the subject in location, age, size and features. The property sold in January 2015 for \$210,000 or \$89.29 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 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 evidence in the record does not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted comparable sales data on a total of nine comparables. The Board finds the appellant submitted four comparable sales for a different appeal and four comparable sales relevant to this appeal but with limited property details. The Board gave no weight to the appellant's first four comparables as they are not similar to the subject in location or size. The remaining five comparables sold from January 2015 to August 2017 for prices ranging from \$101,000 to \$210,000 or from \$46.09 to \$89.29 per square foot of living area, land included. The subject's assessment reflects a market value of \$174,690 or \$70.90 per square foot of living area, land included which falls within the range established by the best comparable sales in the record. Therefore, the Board finds a reduction in the subject's assessment is not justified.

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.



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Chairman



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Member



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Member



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Member

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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



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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

Mike Sahli, 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