



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

APPELLANT: Andrew Iwaniuk
DOCKET NO.: 17-33787.001-R-1
PARCEL NO.: 03-16-200-072-0000

The parties of record before the Property Tax Appeal Board are Andrew Iwaniuk, 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: \$4,942
IMPR.: \$31,287
TOTAL: \$36,229

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 frame and masonry construction with 2,114 square feet of living area. The dwelling is approximately 21 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has an 8,986 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-78 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 information on four comparable sales located in the same neighborhood code as the subject property. The comparables have sites that range in size from 8,750 to 9,301 that are improved with class 2-78 dwellings of frame and masonry exterior construction that range in size from 2,200 to 2,712 square feet of living area. The homes range in age from 40 to 50 years

old. Each comparable has an unfinished full or partial basement and a two-car garage. Three comparables each have central air conditioning and two comparables each have one fireplace. The comparables sold from March 2016 to November 2017 for prices ranging from \$260,000 to \$450,000 or from \$118.18 to \$165.93 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$31,564.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,229. The subject's assessment reflects a market value of \$362,290 or \$171.38 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 equity comparables. The board of review failed to address the appellant's overvaluation argument with market value evidence. Based on this equity evidence, the board of review requested confirmation of the subject's assessment.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of market value to be the appellant's four comparable sales. The Board gave less weight to appellant comparable #1 due to it significantly larger dwelling size compared to the subject. The Board also gave less weight to appellant comparable #4 which, based on its sale price per square foot, appears to be an outlier relative to other comparable sales in the record.

The Board finds the best evidence of market value in the record to be the appellant's comparables #2 and #3 which are relatively similar to the subject in location, dwelling size and design, but are significantly older than the subject property and each has a partial basement and two-car garage compared to the subject's full basement and three-car garage. These two comparables sold in November 2017 and March 2016 for prices of \$370,000 and \$350,000 or for \$155.33 and \$157.80 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$362,290 or \$171.38 per square foot of living area, including land, which is bracketed on an overall value basis and above on a price per square foot basis compared to the two best comparables in this record. The subject's higher price per square foot value appears justified given the subject's newer age and larger basement and garage features. Therefore, after considering adjustments to the comparables for differences from the subject, 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.



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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