



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

APPELLANT: Daniel Cagala  
DOCKET NO.: 17-33893.001-R-1  
PARCEL NO.: 24-15-213-022-0000

The parties of record before the Property Tax Appeal Board are Daniel Cagala, 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:** \$3,630  
**IMPR.:** \$16,110  
**TOTAL:** \$19,740

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 multi-level dwelling of masonry exterior construction with 1,228 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a two-car garage. The property has a 6,600 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant through counsel contends overvaluation and assessment inequity as the bases of the appeal. The appellant's land assessment was not contested. 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 were improved with similar class 2-34 dwellings of masonry or frame and masonry exterior construction that range in size from

1,284 to 1,632 square feet of living area. The dwellings range in age from 56 to 59 years old. The comparables have sites ranging in size from 6,600 to 6,666 square feet of land area. Each comparable has a partial basement with three comparables having finished area, one comparable has central air conditioning, three comparables have a fireplace and each comparable has a one-car or two-car garage. The comparables sold from January 2016 to March 2017 for prices ranging from \$165,000 to \$185,000 or from \$113.36 to \$132.40 per square foot of living area, land included.

In support of the inequity argument the appellant submitted six equity comparables located in the same neighborhood code and within 0.19 of a mile from the subject property. The comparables were improved with multi-level dwellings of masonry or frame and masonry exterior construction that ranged in size from 1,157 to 1,465 square feet of living area. The dwellings range in age from 53 to 60 years old. Each comparable has a partial basement with five comparables having finished area, three comparables have central air conditioning, one comparable has a fireplace and each comparable has a one and one-half-car or two-car garage. The comparables have improvement assessments ranging from \$13,025 to \$17,292 or from \$10.41 to \$12.00 per square foot of living area. Based on this evidence, the appellant requested that the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,740. The subject's assessment reflects a market value of \$197,400 or \$160.75 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$16,110 or \$13.12 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located in the same neighborhood code and within one-fourth of a mile from the subject. The comparables are improved with multi-level dwellings of masonry exterior construction that range in size from 1,129 to 1,223 square feet of living area. The dwellings range in age from 56 to 59 years old. The comparables have sites that contain either 6,600 or 6,994 square feet of land area. Each comparable has a partial basement with finished area, three comparables have central air conditioning, three comparables have a fireplace and each comparable has a one and one-half-car or two-car garage. The comparables have improvement assessments ranging from \$15,398 to \$16,959 or from \$13.31 to \$14.05 per square foot of living area. Comparable #4 sold in September 2017 for a price of \$205,000 or \$181.58 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part that 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 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 based on a lack of central air conditioning when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparable sale #4. These comparables have varying degrees of similarity in location, site size, age, dwelling size and features. These comparables sold for prices of \$165,000 and \$205,000 or \$128.50 and \$181.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$197,400 or \$160.75 per square foot of living area, including land, which falls between the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment is justified.

The taxpayer also contends assessment inequity as the 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 is not warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #5 and #6 along with the board of review comparable #3 based on a lack of central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 along with the board of review comparables #1, #2 and #4. These comparables have varying degrees of similarity in location, age, dwelling size and features. These comparables had improvement assessments that ranged from \$14,920 to \$16,959 or from \$11.55 to \$14.05 per square foot of living area. The subject's improvement assessment of \$16,110 or \$13.12 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties

located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment 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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