



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

APPELLANT: Zofia Pacyga
DOCKET NO.: 17-33938.001-R-1
PARCEL NO.: 03-07-409-007-0000

The parties of record before the Property Tax Appeal Board are Zofia Pacyga, 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: \$4,550
IMPR.: \$20,465
TOTAL: \$25,015

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 frame and masonry construction with 1,174 square feet of living area. The dwelling is approximately 50 years old. Features of the property include a partial basement with finished area, central air conditioning and a one-car garage. The property has a 9,100 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-34 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 classified as class 2-34 properties improved with dwellings of frame and masonry exterior construction that contain either 1,174 or 1,696 square feet of living area. The dwellings range in age from 46 to 49 years old. Each comparable has a partial basement with finished area and either a one-car or a two-car garage. The comparables have sites ranging in size from 9,030 to 9,868 square feet of land area. Each property has the same assessment neighborhood code as the subject property. The sales occurred

from October 2015 to November 2016 for prices ranging from \$210,000 to \$275,000 or from \$162.15 to \$213.80 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$22,409.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,562. The subject's assessment reflects a market value of \$255,620 or \$217.73 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-34 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted four comparables sales while the board of review submitted four equity comparables for the Board's consideration. The Board gave no weight to the board of review's four equity comparables as these properties do not address the appellant's overvaluation argument. The Board gave less weight to the appellants comparable #2 due to the larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellants comparable #1, #3, and #4. The comparables are identical to the subject in dwelling size and features also similar in land size and age. These comparables sold for prices ranging from \$210,000 to \$251,000 or from \$178.88 to \$213.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$255,620 or \$217.73 per square foot of living area, including land, which falls above 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 not supported. Based on this evidence the Board finds a reduction in the subject's assessment is 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:

June 8, 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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