



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

APPELLANT: Rosanna Babicz  
DOCKET NO.: 17-38583.001-R-1  
PARCEL NO.: 12-23-200-033-0000

The parties of record before the Property Tax Appeal Board are Rosanna Babicz, 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 **An Increase** 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:** \$ 3,828  
**IMPR.:** \$18,997  
**TOTAL:** \$22,825

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 one and one-half story dwelling of masonry exterior construction that has 1,188 square feet of living area. The dwelling is approximately. The home features a full unfinished basement, central air conditioning and a two-car garage. The subject has a 3,480 square foot site. The subject is a Class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is located in Jefferson Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment was not challenged. In support of these claims, the appellant submitted a grid analysis of four comparables located in the same assessment neighborhood code as the subject. The comparables consist of Class 2-03 dwellings of masonry or frame and masonry exterior construction that

ranger in age from 67 to 90 years old. Three comparables have full or partial unfinished basements and one comparable has a concrete slab foundation. One comparable was reported to have central air conditioning; one comparable has a fireplace; and three comparables have a two-car garage. The dwellings range in size from 1,122 to 1,650 square feet of living area and are situated on sites that range in size from 3,600 to 5,580 square feet of land area. The comparables sold from April 2015 to January 2016 for prices ranging from \$165,000 to \$196,000 or from \$118.79 to \$151.07 per square foot of living area including land. The comparables have improvement assessments ranging from \$18,459 to \$21,782 or from \$14.64 or \$16.45 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$21,114. The subject's assessment reflects an estimated market value of \$211,140 or \$177.73 per square foot of living area including land area when applying Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%. The subject property has an improvement assessment of \$17,286 or \$14.55 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted four comparable sales located in the same assessment neighborhood code and within ¼ of a mile from the subject. The comparables consist of one-story dwellings of masonry or frame and masonry exterior construction that are 45 to 143 years old. Three comparables have full unfinished basements and one comparable has a concrete slab foundation. One comparable has central air conditioning and each comparable has a one-car or two-car garage. The dwellings range in size from 1,046 to 1,248 square feet of living area and are situated on sites that contain 3,450 or 3,720 square feet of land area. The comparables sold from July 2016 to October 2016 for prices ranging from \$242,000 to \$286,000 or from \$193.91 to \$273.42 per square foot of living area including land. These properties also have improvement assessments ranging from \$15.77 to \$19.04 per square foot of living area.

To demonstrate the subject was uniformly assessed, the board of review submitted four assessment comparables located in the same assessment neighborhood code and within ¼ of a mile from the subject. The comparables consist of one and one-half story dwellings of masonry exterior construction that are from 67 to 75 years old. Three comparables have unfinished basements and one comparable has a finished basement. Two comparables have central air conditioning and each comparable has a 1, 1.5 or 2-car garage. The dwellings range in size from 1,122 to 1,232 square feet of living area. The comparables have improvement assessments ranging from \$16,538 to \$19,680 or from \$14.74 to \$16.40 per square foot of living area.

### **Conclusion of Law**

The taxpayer argued assessment inequity as one of the basis to 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 failed to meet this burden of proof.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant Comparables #1, #2 and #3 are older in age; comparables #1 and #4 are larger in dwelling size; comparables #1, #3 and #4 lack central air conditioning; and comparable #1 lacks a garage when compared to the subject. The Board gave less weight to comparable #2 submitted by the board of review due to its superior finished basement when compared to the subject. The Board finds the remaining three comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$17,535 to \$19,680 or from \$14.76 to \$16.40 per square foot of living area. Additionally, the Board finds board of review comparable sales # 3 and #4 were similar to the subject in location, age, size, features and classification. These properties have improvement assessments of \$17.58 and \$17.96 per square foot of living area respectively. The subject property has an improvement assessment of \$17,286 or \$14.55 per square foot of living area, which falls below the range established by most similar assessment comparables contained in the record, indicating the subject is inequitably under-assessed.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative 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). The Board finds the appellant did not meet this burden of proof.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant Comparables #1, #2 and #3 are older in age; comparables #1 and #4 are larger in dwelling size; comparables #1, #3 and #4 lack central air conditioning; and comparable #1 lacks a garage when compared to the subject. Additionally, comparables #1 through #3 sold in 2015, less proximate in time to the subject's January 1, 2017 assessment date. The Board gave less weight to comparables #1 and #2 submitted by the board of review. Comparable #1 is newer in age and has a dissimilar concrete slab foundation when compared to the subject. Comparable #2 is considerably older in age when compared to the subject. The Board finds comparables #3 and #4 submitted by the board of review are most similar to the subject in location, land area, design, age, dwelling size and features. These comparables sold in July and August 2016 for prices of \$266,000 and \$286,000 or \$248.60 and \$273.42 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$211,140 or \$177.73 per square foot of living area including land, which is considerably less than the two most similar comparable sales contained in the record, indicating the subject is under-valued.

Based on the most credible equity comparables as well as giving consideration to the two most similar comparable sales contained in the record, the Board finds the subject property is under assessed and an increase 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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