



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

APPELLANT: Alexsander Czarny & Joanna Rojek
DOCKET NO.: 17-38588.001-R-1
PARCEL NO.: 12-24-418-034-0000

The parties of record before the Property Tax Appeal Board are Alexsander Czarny & Joanna Rojek, the appellants, 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: \$5,413
IMPR.: \$15,222
TOTAL: \$20,635

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story frame dwelling with 1,032 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a slab foundation.¹ The property has a 4,921 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted a grid analysis that contains information on four comparable properties, along with a copy of the deed

¹ The appellants' grid analysis states that the subject has a "Craw (sic) and Formal Rec. Room" while the board of review's grid analysis states that the subject has a slab foundation. The Board gives more weight to the board of review's statement.

associated with the sale of each comparable. The comparables are located within the same neighborhood code as the subject property and are situated on sites that contains either 3,750 to 3,780 square feet of land area. The sites are improved with class 2-03 dwellings of frame or masonry exterior construction that range in size from 1,035 to 1,278 square feet of living area and range in age from 89 to 91 years old. Each comparable has a full or partial basement, one of which has finished area, and a 2-car garage.

The comparables sold from May 2015 to August 2017 for prices ranging from \$178,700 to \$194,000 or from \$141.83 to \$180.68 per square foot of living area, including land, and have improvement assessments that range from \$16,998 to \$19,487 or from \$14.79 to \$16.42 per square foot of living area.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$16,192. The requested assessment would reflect a total market value of \$161,920 or \$156.90 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The requested reduced improvement assessment of \$10,779 would reflect an assessment of \$10.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,635. The subject's assessment reflects a market value of \$206,350 or \$199.95 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%. The subject has an improvement assessment of \$15,222 or \$14.75 per square foot of living area.

In response to the appeal, the board of review submitted two grid analyses with a total of eight comparable properties.² The comparables are all located within the same neighborhood code as the subject and have sites that range in size from 3,450 to 5,580 square feet of land area. The sites are improved with 1-story or 1.5-story class 2-03 dwellings of frame or masonry exterior construction that range in size from 1,046 to 1,368 square feet of living area and range in age from 45 to 75 years old. Two comparable have concrete slab foundations; five comparables have full unfinished basements. Three comparables have central air-conditioning. Each comparable has a 1-car, 1.5-car, or 2-car garage. The eight comparables have improvement assessments that range from \$17,755 to \$20,838 or from \$14.89 to \$17.96 per square foot of living area. Comparables #5 through #8 sold from February 2015 to September 2016 for prices ranging from \$155,000 to \$286,000 or from \$131.80 to \$273.42 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 taxpayers contend assessment inequity with respect to the improvement as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the

² For ease of reference the second grid of comparables which contains both sales and equity data has been renumbered as comparables #5 through #8.

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

The parties presented data on twelve suggested equity comparables for the Board's consideration, none of which are truly similar to the subject. The appellants' equity comparables are each older than the subject. The board of review comparables differ from the subject in dwelling size and/or design, and/or have central air-conditioning, dissimilar to the subject. Ten of the twelve comparables submitted by the parties have a basement and all twelve comparables have a garage, neither of which is a feature of the subject. Nonetheless, these are the comparables submitted for the Board's consideration.

These twelve equity comparables had improvement assessments ranging from \$16,998 to \$20,838 or from \$14.79 to \$17.96 per square foot of living area. The subject's improvement assessment of \$15,222 or \$14.75 per square foot of living area falls below the range established by the only comparables submitted for the Board's consideration. Based on this record and after considering the many adjustments to the comparables for differences when compared to the subject, the Board finds that the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is warranted.

Furthermore, appellants' own comparables, which have improvement assessments ranging from \$16,998 to \$19,487 or from \$14.79 to \$16.42 per square foot of living area, support the subject's improvement assessment considering each of those comparables is considerably older than the subject dwelling.

Alternatively, the appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested comparable sales with varying degrees of similarity to the subject for the Board's consideration. The Board gives less weight to appellants' comparable #1 and board of review comparable #7 as their 2015 sales are dated relative to the January 1, 2017 assessment date at issue. The Board also gives less weight to appellants' comparables #2, #3 and #4 and board of review comparable #5 which differ from the subject in age and/or dwelling size.

The Board finds, in this limited record, the best evidence of market value to be board of review comparables #6 and #8 which sold more proximate in time to the assessment date at issue and

are similar to the subject property in location, age, and dwelling size. These comparables sold in June and August 2016 for \$266,000 and \$286,000 or \$248.60 and \$273.42 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$206,350 or \$199.95 per square foot of living area, including land, which is lower than either of the best comparable sales in this record and logical given the subject's slab foundation and lack of both central air-conditioning and a garage. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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:

October 19, 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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