



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

APPELLANT: William Salas
DOCKET NO.: 17-39010.001-R-1
PARCEL NO.: 13-26-229-020-0000

The parties of record before the Property Tax Appeal Board are William Salas, 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: \$4,375
IMPR.: \$23,012
TOTAL: \$27,387

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 1.5-story, multi-family building of frame exterior construction with 2,292 square feet of building area. The building is approximately 107 years old and features a full basement with an apartment. The property has a 3,125 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within the same assessment neighborhood code as the subject. The comparables are described as class 2-11, multi-family buildings of frame or masonry exterior construction that range in size from 2,095 to 2,601 square feet of building area. The buildings range in age from 112 to 127 years old. The comparables have full basements, one of which has an apartment. One

comparable has central air conditioning. Two comparables have each have a two-car garage. The comparables have improvement assessments ranging from \$17,669 to \$24,605 or from \$7.68 to \$9.46 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$19,860 or \$8.66 per square foot of building area.

The appellant's counsel also submitted information on four comparable sales. These comparables sold from April 2016 to August 2018 for prices ranging from \$205,000 to \$320,000 or from \$105.67 to \$112.18 per square foot of building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of \$27,387. The subject's assessment reflects a market value of \$273,870 or \$119.49 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 \$23,012 or \$10.04 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same neighborhood code as the subject. The comparables are described as class 2-11, 1.5-story multi-family buildings of frame exterior construction that range in size from 1,876 to 2,103 square feet of building area. The buildings range in age from 104 to 122 years old. Three comparables have full basements, two of which have apartments. One comparable has central air conditioning. Three comparables have two-car garages. The comparables have improvement assessments ranging from \$21,715 to \$28,384 or from \$10.75 to \$13.50 per square foot of building area. The board of review also disclosed that comparables #1 and #2 sold in December 2017 and March 2014 for \$365,000 and \$135,000 or \$179.10 and \$71.96 per square foot of building area, including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 record contains eight equity comparables for the Board's consideration that are similar to the subject in location and age but have varying degrees of similarity in dwelling size and features. These comparables have improvement assessments ranging from \$17,669 to \$28,384 or from \$7.68 to \$13.50 per square foot of building area. The subject has an improvement assessment of \$23,012 or \$10.04 per square foot of building area, which falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement appears to be equitably assessed.

The Board further finds after considering the comparable sales in the record, the subject's assessment is generally reflective of the property's market value as of the assessment date at issue. For these reasons, 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:

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

William Salas, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602