



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

APPELLANT: Mimoza Kapllani  
DOCKET NO.: 17-39011.001-R-1  
PARCEL NO.: 13-07-230-036-0000

The parties of record before the Property Tax Appeal Board are Mimoza Kapllani, 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:** \$4,125  
**IMPR.:** \$15,235  
**TOTAL:** \$19,360

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-story dwelling of masonry exterior construction with 1,058 square feet of living area. The dwelling is approximately 62 years old. Features of the property include a full unfinished basement and a two-car garage. The property has a 3,750 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 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 2-03 properties improved with dwellings of frame or masonry construction that range from 1,061 to 1,782 square feet of living area. The dwellings range in age from 49 to 94 years old. The comparables have a full basement with one comparable having finished area, two comparables have central air conditioning, one comparable has a fireplace and three comparables have either a one-car or two-car garage. The comparables have sites ranging in size from 3,720 to 3,966 square feet of land

area. Each property has the same neighborhood code as the subject property. The comparables sold from May 2015 to October 2016 for prices ranging from \$144,000 to \$247,000 or from \$125.00 to \$166.67 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$15,594.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,360. The subject's assessment reflects a market value of \$193,600 or \$182.99 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-03 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood code as the subject property. The comparables were improved with one-story dwellings of masonry exterior construction that contain either 1,000 or 1,003 square feet of living area. The dwellings range in age from 52 to 76 years old. The comparables have sites that contain either 2,500 or 3,720 square feet of land area. The comparables have a full basement with one comparable having a finished area, and three comparables have either a 1-car or 1.5-car garage. The comparables sold from September 2015 to November 2017 for prices ranging from \$225,000 to \$333,000 or from \$225.00 to \$332.00 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 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 warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellants comparable #2 and #4 along with the board of review comparable #4 as these sales occurred from May to September of 2015, which are dated and less likely to be indicative of fair market value as of the subject's January 1, 2017 assessment date. The Board gave less weight to the appellant's comparable #1 due to its larger dwelling size when compared to the subject. The Board gave less weight to the board of reviews comparables #2 based on its finished basement when compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review comparables #1 and #3. These comparables are similar to the subject in land area, age, dwelling size and features. These properties sold proximate in time to the assessment date for prices ranging from \$200,000 to \$333,000 or \$166.67 to \$332.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$193,600 or \$182.99 per square foot of living area, including land, which falls below the range on a total market value basis but is within the range on a price-per-square-foot basis. 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 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:

May 18, 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

Mimoza Kapllani, 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