



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

APPELLANT: Glenn Rawski
DOCKET NO.: 17-39030.001-R-1
PARCEL NO.: 13-21-104-012-0000

The parties of record before the Property Tax Appeal Board are Glenn Rawski, 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: \$4,059
IMPR.: \$17,153
TOTAL: \$21,212

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 frame and masonry exterior construction with 1,152 square feet of living area. The dwelling is approximately 90 years old. Features of the home include a partial basement with a finished area and a two-car garage. The property has a 3,690 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same neighborhood code as the subject property. The comparables were improved with similar class 2-11 dwellings of frame or masonry exterior construction that ranged in size from 2,145 to 2,576 square feet of living area. The dwellings range in age from 90 to 96 years old. The comparables have sites ranging in size from 3,600 to 4,612 square feet of land area. Three comparable have a full unfinished basement and one comparable has a concrete slab foundation. Three comparables

have either a one-car or two-car garage. The comparables sold from June 2015 to June 2017 for prices ranging from \$305,000 to \$369,900 or from \$118.40 to \$172.45 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,212. The subject's assessment reflects a market value of \$212,120 or \$184.13 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same neighborhood code as the subject. The comparables were improved with either a 1.5-story or a 2-story dwelling of frame exterior construction that range in size from 1,254 to 1,592 square feet of living area. The dwellings range in age from 89 to 94 years old. The comparables have sites that range from 3,780 to 3,906 square feet of land area. Each comparable has a full unfinished basement and a 2-car garage. The comparables sold from April 2016 to December 2017 for prices ranging from \$245,000 to \$405,000 or from \$195.37 to \$284.01 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 not warranted.

The parties submitted information on seven comparable sales for the Board's consideration. The Board finds none of these comparables are truly similar to the subject due to significant differences in dwelling size, design and some features. Nevertheless, the Board gives less weight to the appellant's comparables which differ from the subject in dwelling size, foundation type and/or the sales occurring in 2015 are somewhat dated and less likely to reflect the subject's market value as of January 1, 2017 assessment date.

The Board finds the best evidence of market value are the board of reviews comparables. These comparables are relatively similar to the subject in location, age, dwelling size and features, though none of the comparables are similar in design when compared to the subject. These comparables sold for prices ranging from \$245,000 to \$405,000 or from \$195.37 to \$284.01 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$212,120 or \$184.13 per square foot of living area, including land, which falls below the range established by 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 supported. Therefore, 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

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