



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

APPELLANT: Ray & Rulia Kutom  
DOCKET NO.: 17-39074.001-R-1  
PARCEL NO.: 27-34-405-001-0000

The parties of record before the Property Tax Appeal Board are Ray & Rulia Kutom, 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:** \$6,342  
**IMPR.:** \$28,176  
**TOTAL:** \$34,518

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 is improved with a two-story dwelling of frame and masonry construction containing 3,046 square feet of living area. The dwelling is approximately 20 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property has a 12,684 square foot site and is located in Tinley Park, Orland Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on four comparable sales classified as class 2-78 properties improved with dwellings of frame and masonry construction ranging in size from 3,090 to 3,612 square feet of living area. The dwellings range in age from 18 to 25 years old. Each property has a full or

partial unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The comparables have sites ranging in size from 12,000 to 13,410 square feet of land area. Each property has the same assessment neighborhood code as the subject property. The sales occurred from April 2015 to April 2017 for prices ranging from \$330,000 to \$388,000 or from \$104.53 to \$107.89 per square foot of living area, including land.

With respect to the assessment equity argument, the appellants submitted information on four equity comparables improved with two-story class 2-78 dwellings of masonry or frame and masonry construction ranging in size from 3,208 to 3,614 square feet of living area. The dwellings range in age from 18 to 25 years old. Each property has a full unfinished basement, one fireplace and a three-car attached garage. Three comparables have central air conditioning. Each property has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$26,886 to \$30,249 or from \$8.18 to \$8.40 per square foot of living area.

The appellants requested the subject's total assessment be reduced to \$31,720 and the improvement assessment be reduced to \$25,378.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,518. The subject's assessment reflects a market value of \$345,180 or \$113.32 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The subject has an improvement assessment of \$28,176 or \$9.25 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story dwellings of masonry or frame and masonry construction ranging in size from 2,034 to 2,611 square feet of living area. The homes range in age from 22 to 30 years old and have the same classification code as the subject property. Each property has a full unfinished basement, central air conditioning, and a two-car to a three-car garage. Three comparables each have one fireplace. These properties have sites ranging in size from 12,032 to 12,600 square feet of land area. The comparables have the same assessment neighborhood code as the subject property. The sales occurred from May 2015 to September 2017 for prices ranging from \$335,000 to \$370,000 or from \$139.75 to \$164.70 per square foot of living area, including land. These same properties have improvement assessments ranging from \$27,353 to \$30,382 or from \$11.17 to \$13.45 per square foot of living area.

### **Conclusion of Law**

The appellants contend in part 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 information on eight comparable sales improved with dwellings similar to the subject dwelling in style, age, and features to support their respective positions. However, only one comparable, appellants' comparable sale #3, is similar to the subject in size. The three remaining comparables submitted by the appellants are larger than the subject property and, based on economies of scale, these homes should have sale prices less than the subject property on a square foot basis. Conversely, the four comparable sales provided by the board of review are smaller than the subject dwelling and, based on economies of scale, these homes should have sale prices greater than the subject property on a square foot basis. Of the four sales provided by the appellant three have overall sales prices greater than the market value reflected by the subject's assessment but all are less than the subject property on a square foot of living area basis, which is justified when taking into consideration their larger dwelling sizes in relation to the subject dwelling. With respect to the four sales provided by the board of review, three have sales prices greater than the market value greater than reflected by the subject's assessment and each has a price greater than the subject on a square foot basis, which is justified when taking into consideration their smaller dwelling sizes in relation to the subject dwelling. Overall, the sales prices range from \$335,000 to \$388,000 with the subject's assessment reflecting a market value of \$345,180, which is supported on this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

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

Again, the parties submitted information on eight equity comparables improved with dwellings similar to the subject dwelling in style, age, and features to support their respective positions. However, none of the comparables is similar to the subject dwelling in size with the possible exception of appellants' equity comparable #2, which is 5% larger than the subject dwelling, however this home has no central air conditioning, suggesting an upward adjust would be need to make the property more equivalent to the subject dwelling. All the equity comparables submitted by the appellants are larger than the subject property and, based on economies of scale, these homes should assessments less than the subject property on a square foot basis. Conversely, the four equity comparables provided by the board of review are smaller than the subject dwelling and, based on economies of scale, these homes should have higher improvement assessments than the subject property on a square foot basis. The four equity comparables submitted by the appellants have improvement assessments ranging from \$8.18 to \$8.40 per square foot of living area, while the subject has an improvement assessment of \$9.25 per square foot of living area. The subject's higher improvement assessment is justified based on the dwelling's size relative to the size of the appellants' comparables. With respect to the four equity comparables provided by the board of review, these properties have improvement assessments ranging from \$11.17 to \$13.45 per square foot of living area. The subject's lower improvement assessment on a square foot basis is justified based on the dwelling's larger size

relative to the size of the board of review comparable dwellings. Based on this evidence the Board finds a reduction in the subject's improvement assessment is not justified based on assessment equity.

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

AGENCY

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