



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

APPELLANT: Gregory Gatzionis
DOCKET NO.: 17-39087.001-R-1 through 17-39087.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gregory Gatzionis, 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 ***a reduction*** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-39087.001-R-1	15-15-108-001-0000	1,609	5,291	\$6,900
17-39087.002-R-1	15-15-108-011-0000	478	99	\$577

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 is composed of two adjacent sites with parcel number (PIN) 15-15-108-001-0000 being improved with a one-story dwelling of masonry construction containing 1,076 square feet of living area. The dwelling is approximately 90 years old. Features of the home include a full unfinished basement, one bathroom and one fireplace. Parcel number (PIN) 15-15-108-001-0000 has a 3,219 square feet of land area and PIN 15-15-108-011-0000 has 1,739 square feet of land area. The property is located in Bellwood, Proviso Township, Cook County. PIN 15-15-108-001-0000 is classified as a class 2-03 one-story residence and PIN 15-15-108-011-0000 is classified as a class 2-01 residential garage under the Cook County Real Property Assessment Classification Ordinance. Neither party indicated the subject property has a garage.

The appellant contends overvaluation with respect to PIN 15-15-108-001-0000 as the basis of the appeal. The appellant was not contesting the assessment placed on PIN 15-15-108-011-0000.

In support of the overvaluation argument the appellant submitted information on four comparable sales classified as class 2-03 properties improved with dwellings of frame or masonry construction ranging in size from 1,080 to 1,488 square feet of living area. The dwellings range in age from 84 to 103 years old. Each property has a full unfinished basement and one bathroom. One comparable has central air conditioning, and three comparables have either a one-car or a two-car garage. The comparables have sites ranging in size from 4,824 to 7,623 square feet of land area. Each property has the same assessment neighborhood code as the subject property. The sales occurred from January 2015 to September 2016 for prices ranging from \$55,000 to \$75,000 or from \$36.96 to \$64.81 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$5,798.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,339. The subject's assessment reflects a market value of \$93,390 or \$86.79 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 improved with one, 1-story dwelling and three, 1.5-story dwellings of masonry or frame and masonry construction ranging in size from 1,007 to 1,722 square feet of living area. The homes are either 53 or 89 years old and have the same classification code as the subject property. Three comparables have a full basement with one having finished area and one comparable has a slab foundation. Two comparables have central air conditioning, one comparable has a fireplace, and each property has either a one-car or a two-car garage. These properties have sites ranging in size from 3,049 to 5,360 square feet of land area. The comparables have the same assessment neighborhood code as the subject property. The sales occurred from August 2017 to December 2017 for prices ranging from \$134,350 to \$208,000 or from \$102.87 to \$168.82 per square foot of living area, including land.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the comparable sales provided by the appellant. The appellant's comparables are more similar to the subject property than are the sales provided by the board of review. Less weight is given the board of review sales due to differences from the subject in style, foundation, age and/or size. The appellant's comparables sold for prices ranging from \$55,000 to \$75,000 or from \$36.96 to \$64.81 per square foot of living area, including land. The subject's assessment (PIN 15-15-108-001-0000) reflects a market value of \$93,390 or \$86.79 per square foot of living area, including land, which is above

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the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the assessment is 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:

April 20, 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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