



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

APPELLANT: Marion Hamaty  
DOCKET NO.: 17-39088.001-R-1  
PARCEL NO.: 15-04-117-054-0000

The parties of record before the Property Tax Appeal Board are Marion Hamaty, 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:** \$2,562  
**IMPR.:** \$5,466  
**TOTAL:** \$8,028

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 described as being improved with a one-story dwelling of frame construction with 576 square feet of living area. The dwelling is approximately 73 years old. Features of the property include a full basement with a recreation room, 2½ bathrooms and a one-car detached garage. The property has a 3,660 square foot site and is located in Stone Park, Proviso Township, Cook County. The subject is classified as a class 2-02 one story residence under the Cook County Real Property Assessment Classification Ordinance. A copy of the subject property's characteristic sheet from the Cook County Assessor's Office Database Subscription Service submitted by the appellant contains a photograph depicting a two-story dwelling. Nevertheless, the Property Tax Appeal Board will utilize the descriptive information provided by the parties.

The appellant contends overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted information disclosing the subject property was purchased on January 26, 2016 for a price of \$60,150. The appellant indicated the property was sold by Deutsche Bank National Trust Company and the parties were not related. The appellant further indicated the property was sold through an auction and the property had not been advertised for sale. To document the transaction the appellant submitted a copy of the settlement statement identifying the seller and also indicating that real estate broker fees were paid. In addition, the appellant submitted a copy of the special warranty deed.

With respect to the assessment equity argument, the appellant submitted information on seven equity comparables improved with one-story class 2-02 dwellings of frame construction ranging in size from 480 to 706 square feet of living area. The dwellings range in age from 65 to 80 years old. One property has a partial unfinished basement with the remaining comparables having either a slab or a crawl space foundation. Each comparable has one bathroom, one comparable has central air conditioning, and three comparables have either a one-car or a two-car garage. Each property has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$3,327 to \$5,407 or from \$6.93 to \$8.68 per square foot of living area.

The appellant requested the subject's total assessment be reduced to \$6,015 and the improvement assessment be reduced to \$3,453.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,028. The subject's assessment reflects a market value of \$80,280 or \$139.38 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-02 property of 10%. The subject has an improvement assessment of \$5,466 or \$9.49 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 three, 1-story and one, 1.5-story class 2-02 dwellings of frame construction ranging in size from 616 to 854 square feet of living area. The homes range in age from 65 to 80 years old. Two comparables have either a full or partial unfinished basement and two comparables have slab foundations. Each property has one or two bathrooms and three comparables have either a one-car or a two-car garage. These properties have sites ranging in size from 3,750 to 8,012 square feet of land area. The comparables have the same assessment neighborhood code as the subject property. The sales occurred from August 2016 to October 2016 for prices ranging from \$84,600 to \$139,000 or from \$137.34 to \$162.76 per square foot of living area, including land. These same properties have improvement assessments ranging from \$5,546 to \$10,609 or from \$8.90 to \$12.42 per square foot of living area.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market to be board of review comparables #1 through #3 as they sold proximate in time to the assessment date and are similar to the subject in size, age as well as features except for comparable #3 having a slab foundation and being described as a 1.5-story class 2-02 property. These three comparables range in size from 616 to 690 square feet of living area and sold for prices ranging from \$84,600 to \$105,000 or from \$137.34 to \$153.96 per square foot of living area, including land. The subject's assessment reflecting a market value of \$80,280 or \$139.40 per square foot of living area, inclusive of the land, is within the range of the best comparable sales in the record on a square foot basis. Less weight is given the sale of the subject property as the property was sold by a bank approximately one year prior to the assessment date and there is an issue as to whether or not the property had been advertised for sale, calling into question the arm's length nature of the transaction. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, 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 on this basis.

The parties submitted information on eleven equity comparables improved with the same classification code as the subject property and similar to the subject in age. The Board gives less weight to appellant's equity comparables #1 and #3 through #7 as each of these homes has either a crawl space or a slab foundation, inferior to the subject's full basement with a recreation room. The Board also gives less weight to board of review comparable #3 and #4 due their slab foundations, comparable #3's 1½-story style, as well as comparable #4's larger dwelling size in relation to the subject dwelling. The remaining three remaining equity comparables, appellant's comparable #2 and board of review comparables #1 and #2, are the best equity comparables as each has a basement, even though unfinished, which is more similar to the subject dwelling. These three comparables have improvement assessments ranging from \$8.60 to \$10.08 per and of living area. The subject property has an improvement assessment of \$9.49 per square foot of living area, which is within the range of the best comparables in the record. Based on this evidence the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed and a reduction in the subject's improvement 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: 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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