



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

APPELLANT: Wieslaw Kaminski  
DOCKET NO.: 17-39112.001-R-1  
PARCEL NO.: 27-06-315-003-0000

The parties of record before the Property Tax Appeal Board are Wieslaw Kaminski, 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:** \$ 7,064  
**IMPR.:** \$28,914  
**TOTAL:** \$35,978

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 1,896 square feet of living area. The dwelling is approximately 13 years old. Features include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 14,128 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales that were located within the same neighborhood code as the subject. The

comparables have lots ranging in size from 9,000 to 13,254 square feet of land area and were improved with similar class 2-04 dwellings of masonry or frame and masonry exterior construction. The comparables ranged in size from 1,833 to 2,534 square feet of living area and range in age from 13 to 27 years old. Each comparable has a full or partial unfinished basement, central air conditioning, a fireplace and a 2-car or a 2.5-car garage. The comparables sold from May 2015 to July 2016 for prices ranging from \$289,000 to \$393,000 or from \$155.09 to \$174.15 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted information on eight comparables located within the same neighborhood code as the subject and within .22 of a mile from the subject. The comparables consist of one-story class 2-04 dwellings of masonry or frame and masonry exterior construction. The dwellings range in age from 13 to 41 years old. The dwellings range in size from 1,833 to 2,377 square feet of living area. Each comparable has a full or partial unfinished basement, central air conditioning, a fireplace and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$21,299 to \$30,392 or from \$11.08 to \$13.70 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$30,620 which would reflect a total market value of \$306,200 or \$161.50 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The requested reduced improvement assessment of \$23,556 would reflect an assessment of \$12.42 per square foot of living area.

The board of review submitted two sets of "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,978. The subject's assessment reflects a market value of \$359,780 or \$189.76 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$28,914 or \$15.25 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparables that were located within the same neighborhood code as the subject and either in the subarea or within ¼ of a mile of the subject. Board of review comparables #1 and #3 were the same properties as appellant's sales #1 and #3, respectively. The four comparables had lots ranging in size from 9,000 to 13,260 square feet of land area and were improved with similar class 2-04 one-story dwellings of masonry or frame and masonry exterior construction. The comparables ranged in size from 2,050 to 2,577 square feet of living area and range in age from 16 to 26 years old. Three of the comparables have full or partial unfinished basements and one comparable has a crawl-space foundation. Three of the comparables have central air conditioning. Each comparable has a fireplace and either a 2-car or a 2.5-car garage. The comparables sold from October 2015 to August 2017 for prices ranging from \$326,000 to \$393,000 or from \$128.14 to \$174.15 per square foot of living area, including land.

In support of its contention of the correct assessment based upon equity, the board of review submitted information on four comparables that were located within the same neighborhood code

as the subject and within ¼ of a mile of the subject. The comparables consist of similar class 2-04 one-story dwellings of masonry exterior construction. The comparables contain either 1,877 or 1,896 square feet of living area and range in age from 12 to 16 years old. Each comparable has a full basement, one of which has a formal recreation room. Each comparable has central air conditioning, one fireplace and either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$29,302 to \$30,569 or from \$15.45 to \$16.12 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

### **Conclusion of Law**

The appellant contends, in part, that 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 a total of six comparable sales, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3 along with board of review comparables #2 and #4 as these comparables are older than the subject, larger in dwelling size, have inferior foundation type and/or have dates sales from 2015, dates more remote in time to the valuation date at issue and not as recent as a more similar comparable sale in the record presented by both parties.

The Board finds the best evidence of market value to be the appellant's comparable sale #3/board of review comparable #3 and appellant's comparable #4. The properties sold in July 2016 and April 2016 for \$357,000 and \$289,000 or for \$174.15 and \$157.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$359,780 or \$189.76 per square foot of living area, including land, which is supported by the best comparable sales in this record given that the subject is slightly newer and slightly smaller dwelling size than one of the comparables along with adjustments to age, site size and garage size and giving due consideration, in part, to the principle of the economies of scale. Based on this evidence and after considering adjustments to the best comparable sale for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified due to alleged overvaluation.

Additionally, the taxpayer contends assessment inequity with regard to the improvement as another 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.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 through #8 along with board of review comparable #1 due to differences in age, dwelling size and/or finished basement as compared to the subject dwelling that is approximately 13 years old.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparable #2, #3 and #4. These five comparables are each relatively similar to the subject in location, age, size, foundation and most features. The comparables had improvement assessments that ranged from \$25,509 to \$30,569 or from \$13.44 to \$16.12 per square foot of living area. The subject's improvement assessment of \$28,914 or \$15.25 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified based upon a lack of assessment uniformity.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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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