



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

APPELLANT: Greg Puchalski  
DOCKET NO.: 17-42150.001-R-1  
PARCEL NO.: 04-32-401-074-0000

The parties of record before the Property Tax Appeal Board are Greg Puchalski, 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:

**LAND:** \$5,933  
**IMPR.:** \$41,317  
**TOTAL:** \$47,250

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 two-story multi-family building of masonry exterior construction with 4,928 square feet of building area.<sup>1</sup> The building is approximately 45 years old. Features of the building include six apartments and a partial basement finished with an apartment. The property has a 9,129 square foot site and is located in Glenview, Northfield 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 both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales located within the same neighborhood code as

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<sup>1</sup> The Board finds the best description of the subject property was found in the property characteristics sheet submitted by the appellant.

the subject property. The comparables have sites that range in size from 6,000 to 8,792 square feet of land area. The comparables are similar class 2-11 properties improved with multi-family buildings of masonry exterior construction with each containing 4,928 square feet of building area which are 45 or 46 years old. Each comparable has a full or partial basement finished with an apartment. The comparables sold from May 2015 to September 2016 for prices ranging from \$445,000 to \$475,000 or from \$90.30 to \$96.39 per square foot of building area, land included.

In support of the inequity argument, the appellant submitted information on eight comparable properties within the same neighborhood code as the subject property and located within .03 of a mile from the subject. The comparables are similar class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction, each with 4,928 square feet of building area which are 45 or 46 years old. Each comparable has six apartments and a full or partial basement finished with an apartment. The comparables have improvement assessments ranging from \$39,818 to \$42,926 or from \$8.08 to \$8.71 per square foot of building area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$46,000. The requested assessment would reflect a total market value of \$460,000 or \$93.34 per square foot of building 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 request would lower the subject's improvement assessment to \$40,067 or \$8.13 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,952. The subject's assessment reflects a market value of \$559,520 or \$113.54 per square foot of building 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 has an improvement assessment of \$50,019 or \$10.15 per square foot of building area.

In support of its contention of the correct assessment of the subject property, the board of review submitted two grid analyses with information on seven comparable properties with equity data and three of which also sold.<sup>2</sup> Six of the comparables are located within the subject's neighborhood code and three are also located within the same block as the subject. The comparables have sites that range in size from 8,145 to 25,080 square feet of land area. Comparables #1 through #4 are similar class 2-11 multi-family buildings of masonry exterior construction with 4,928 or 5,742 square feet of building area and range in age from 45 to 56 years old. Comparables #5 through #7 are improved with either class 2-78 or 2-06 two-story dwellings of frame or frame and masonry exterior construction that range in age from 36 to 75 years old which range in size from 3,760 to 4,705 square feet of living area. Six comparables feature a full or a partial basement, four of which are finished with an apartment and one comparable has a crawl-space foundation. Three comparables have central air conditioning and four comparables have either a two-car or a three-car garage. Two comparables each have one fireplace. The seven comparables have improvement assessments that range from \$52,237 to \$69,369 or from \$10.60 to \$17.41 square feet of either building area or living area. Comparables

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<sup>2</sup> Board of review second set of four comparables were renumbered as comparables #5 through #7.

#5, #6 and #7 sold from May 2015 to August 2016 for prices ranging from \$625,000 to \$745,000 or from \$132.84 to \$196.93 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The record contains seven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #2 as its sale occurred in 2015 which is somewhat dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date. The Board also gives less weight to board of review comparables #5, #6 and #7 as they are dissimilar class 2-78 or 2-03 dwellings when compared to the subject's multi-family design.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4. These comparables are similar in location, and nearly identical to the subject property classification, building size, design, age and features. The subject's site is superior in size to each comparable. The comparables sold from March to September 2016 for prices ranging from \$445,000 to \$475,000 or from \$90.30 to 96.39 per square foot of building area, including land. The subject's assessment reflects a market value of \$559,520 or \$113.54 per square foot of building area, including land, which is above the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is warranted based on overvaluation.

Alternatively, the taxpayer contends assessment inequity as a basis of the appeal concerning the improvement assessment. 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). After an analysis of the assessment data, the Board finds after having adjusted the subject's improvement assessment based on its market value, no further reduction based on assessment inequity is warranted on this record.

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

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