



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

APPELLANT: Victoria Melo & Arsen Malaj
DOCKET NO.: 17-44430.001-R-1
PARCEL NO.: 10-23-101-051-0000

The parties of record before the Property Tax Appeal Board are Victoria Melo & Arsen Malaj, the appellants, 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: \$3,970
IMPR.: \$20,400
TOTAL: \$24,370

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 consists of a multi-level dwelling of masonry exterior construction with 1,275 square feet of living area. The dwelling is approximately 50 years old. Features of the home include a partial basement with finished area and central air conditioning. The property has a 4,813 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites that range in size from 3,690 to 5,535 square feet of land area. The comparables are improved with similar class 2-34 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,240 to

1,336 square feet of living area. The dwellings range in age from 55 to 60 years old. Each comparable has a partial basement with finished area and central air conditioning. Three of the comparables each have a two-car garage. The properties sold from February 2015 to April 2017 for prices ranging from \$192,000 to \$210,000 or from \$149.70 to \$157.30 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$19,573, reflecting a market value of \$195,730 or \$153.51 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,370. The subject's assessment reflects a market value of \$243,700 or \$191.14 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same neighborhood code as the subject property and either within .25 of a mile from the subject or within the subject's subarea. Board of review comparable #4 is the same property as the appellants' comparable #4.¹ The comparables have sites that range in size from 3,690 to 7,380 square feet of land area. The comparables are improved with similar class 2-34 multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,240 to 1,364 square feet of living area. The dwellings range in age from 56 to 60 years old. Each comparable has a partial basement with finished area and central air conditioning. Three of the comparables have either a one-car or a two-car garage. The properties sold from June to December 2016 for prices ranging from \$270,000 to \$370,000 or from \$217.74 to \$285.49 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 provided eight suggested comparable sales for the Board's consideration. One comparable is common to both parties but was reported to have sold twice. The Board gives less weight to appellants' comparable #3 due to its sale in 2015 which is somewhat dated and less likely to reflect the subject's market value as of the January 1, 2015 assessment date.

¹ The parties reported two different sale dates and sales prices for board of review comparable sale #4. The board of review reported the property had a sale which occurred in December 2016 for a price of \$270,000 or \$217.74 per square foot of living area, including land, while the appellants reported the property had a sale which occurred in July 2016 for a price of \$194,000 or \$156.45 per square foot of living area, including land.

The Board finds the best evidence of market value to be the remaining comparable sales in the record. These comparables are relatively similar to the subject in location, dwelling size, design and age, though five of the comparables have a garage, unlike the subject, suggesting a downward adjustment would be required for this superior feature to make the comparables more equivalent to the subject. The comparables sold from June 2016 to April 2017 for prices ranging from \$194,000 to \$370,000 or from \$149.70 to \$285.49 per square foot of living area, including land. Most weight was given to the parties' common comparable as it, like the subject, does not have a garage. This comparable sold in July and December 2016 for prices of \$194,000 and \$270,000 or for \$156.45 and \$217.74 per square foot of living area, land included. The subject's assessment reflects a market value of \$243,700 or \$191.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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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