



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

APPELLANT: Darius Palaszynski
DOCKET NO.: 17-45070.001-R-1
PARCEL NO.: 20-19-202-021-0000

The parties of record before the Property Tax Appeal Board are Darius Palaszynski, 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: \$1,992
IMPR.: \$4,805
TOTAL: \$6,797

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 frame exterior construction with 1,194 square feet of living area. The dwelling is approximately 113 years old. Features of the home include a full unfinished basement. The property has a 3,321 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

As a direct appeal from a favorable decision of the Property Tax Appeal Board, the appellant marked contention of law as the basis of the appeal, however, the appellant's brief and evidence depict overvaluation as the basis of this appeal.¹ In support of this argument, the appellant submitted information on four comparable sales that were located within the same neighborhood

¹ As noted in the brief accompanying the appeal, the comparable sales provided by the appellant had assessments not reflective of each property's market value when comparing the assessments to their respective recent sales prices.

code as the subject. The comparables have lots ranging in size from 3,075 to 3,843 square feet of land area and were improved with similar class 2-03 dwellings of frame and masonry exterior construction. The comparable dwellings range in size from 1,086 to 1,412 square feet of living area and range in age from 55 to 117 years old. Each comparable has a partial basement with a formal recreation room. One comparable has central air conditioning. The comparables sold from December 2015 to October 2017 for prices ranging from \$11,200 to \$54,000 or from \$8.81 to \$47.12 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$3,564. The requested assessment would reflect a total market value of \$35,640 or \$29.85 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 \$6,797. The subject's assessment reflects a market value of \$67,970 or \$56.93 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 response to the appeal, the board of review noted the comparables presented are similar in age, size and proximity to the subject. The board of review asserted that these sales indicate that the subject is undervalued based on its assessment. In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same neighborhood code as the subject and in the subject's subarea. The comparables of either 3,000 or 3,125 square feet of land area improved with a similar class 2-03 1-story or 1.5-story dwellings of frame or masonry exterior construction. The dwellings range in size from 1,026 to 1,522 square feet of living area and range in age from 53 to 102 years old. The homes each have a full basement, one of which has a formal recreation room. Three of the comparables each have a two-car garage. The comparables sold from June 2016 to July 2017 for prices ranging from \$92,900 to \$104,000 or from \$68.33 to \$90.91 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 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which sold in 2015, a date more remote in time to the valuation date at issue of January 1, 2017 than other sales in the record. The Board has given reduced weight to board of

review comparables #2 and #4 due to differences in story height and dwelling size, when compared to the subject and other recent sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #3 and #4 along with board of review comparables #1 and #3. These five comparables are similar to the subject in location where the board of review comparables are closer to the subject in proximity. Each of these comparables are similar to the subject in design, size, foundation and/or some features. These comparables sold from May 2016 to October 2017 for prices ranging from \$11,200 to \$100,000 or from \$8.81 to \$90.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,970 or \$56.93 per square foot of living area, including land, which is within the range of the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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

AGENCY

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