



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

APPELLANT: Darius Palaszynski
DOCKET NO.: 17-45239.001-R-1
PARCEL NO.: 20-29-211-044-0000

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: \$1,950
IMPR.: \$6,017
TOTAL: \$7,967

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the direct 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) 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 with 1,050 square feet of living area of frame exterior construction. The dwelling is approximately 35 years old. Features of the home include a full unfinished basement and a two-car garage. The property has a 3,000 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.

The appellant contends overvaluation as the basis of the appeal. The appellant disclosed in Section 1b that the subject was not owner occupied. The appellant's counsel cited the provision of a "direct appeal" pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The counsel submitted a decision from the Property Tax Appeal Board that reduced the subject's assessment in the prior year under Docket Number 16-28898.001-R-1.

In support of the overvaluation argument the appellant submitted information on four comparable sales that have the same neighborhood code as the subject. The comparables have sites with either 2,906 or 3,125 square feet of land area and are improved with class 2-03 dwellings of frame or masonry exterior construction that range in size from 1,064 to 1,521 square feet of living area and range in age from 51 to 117 years old. Three comparables have full basements with one having finished area. One comparable has central air conditioning. One comparable has a two-car garage. The sales occurred from August 2015 to July 2017 for prices ranging from \$14,000 to \$40,000 or from \$11.38 to \$26.30 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,967. The subject's assessment reflects a market value of \$79,670 or \$75.88 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with one having the same neighborhood code as the subject. The comparables have sites with either 3,500 or 5,000 square feet of land area and are improved with class 2-03 dwellings of frame or masonry exterior construction that range in size from 1,041 to 1,296 square feet of living area and range in age from 55 to 98 years old. One comparable has a full unfinished basement and two comparables have concrete slab foundations. Each comparable has a one-car or a two-car garage. The sales occurred from February 2015 to May 2016 for prices ranging from \$100,000 to \$255,000 or from \$88.73 to \$244.96 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 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, none of which are truly similar to the subject due to differences in location, age, dwelling size, foundation type and/or lack of a garage. These comparables sold from February 2015 to July 2017 for prices ranging from \$14,000 to \$255,000 or from \$11.38 to \$244.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$79,670 or \$75.88 per square foot of living area, including land, which is within the range established by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by the assessment was overvalued, and therefore, a reduction in the subject's 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:

May 18, 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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