



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

APPELLANT: Scott Jasutis  
DOCKET NO.: 17-45397.001-R-1  
PARCEL NO.: 19-33-107-008-0000

The parties of record before the Property Tax Appeal Board are Scott Jasutis, 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:** \$7,780  
**IMPR.:** \$220  
**TOTAL:** \$8,000

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 of frame exterior construction with 768 square feet of living area. The dwelling is approximately 76 years old. Features of the home include a crawl space foundation and a 2-car garage. The property has a 10,374 square foot site and is located in Burbank, Stickney Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this overvaluation argument the appellant submitted information on four comparable sales that have the same neighborhood code as the subject. The comparables have sites ranging in size from 7,500 to 10,374 square feet of land area and are improved with class 2-02 dwellings of frame exterior construction that range in size from 768 to 960 square feet of living area. The dwellings are 64 to 71 years old. Each comparable has a crawl space foundation and a 1-car to a 2-car garage.

The comparables sold from March 2014 to September 2017 for prices ranging from \$56,500 to \$97,000 or from \$65.77 to \$126.30 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$7,293.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,678. The subject's assessment reflects a market value of \$116,780 or \$152.06 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. The board of review reported that 2017 was the first year of the General Assessment Cycle.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same neighborhood code as the subject. The comparables have sites that range in size from 4,536 to 11,324 square feet of land area and are improved with class 2-02 one-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 735 to 984 square feet of living area and range in age from 54 to 61 years old. Two comparables have full basements with one having finished area and two comparables have crawl space foundations. Two comparables have central air conditioning and each comparable has a 1-car or a 2-car garage. The comparables sold from August 2014 to December 2016 for prices ranging from \$155,000 to \$191,000 or from \$171.75 to \$210.88 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 eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1, #2 and #3 along with board of review comparables #1, #2 and #4 as their sales occurred in 2014 and 2015 which were less proximate in time to the subject's January 1, 2017 valuation date and therefore, less likely to be reflective of market value. The Board finds appellant's comparable #3 and board of review comparable #3 sold most proximate in time to the subject's January 1, 2017 valuation date. These comparables sold in September 2017 and December 2016 for prices of \$80,908 and \$170,000 or for \$97.25 and \$172.76 per square foot of living area, including land, respectively. However, board of review comparable #3 is superior to the subject in exterior construction, dwelling size, foundation type and age requiring significant downward adjustments to make it more equivalent to the subject. The Board finds appellant's comparable #3 is overall most similar to the subject in location, age, dwelling size and features. The subject's assessment reflects a market value of \$116,680 or \$152.06 per square foot of living area, including land, which is considerably higher than the most similar comparable sale in this record. After examining the evidence and considering adjustments to the two most recent sales in this record, the Board finds the subject's estimated

market value as reflected by the assessment is excessive, and therefore, a reduction in the subject's assessment is 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:

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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