



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

APPELLANT: John Walkosz  
DOCKET NO.: 17-45398.001-R-1  
PARCEL NO.: 20-14-311-030-0000

The parties of record before the Property Tax Appeal Board are John Walkosz, 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:** \$6,419  
**IMPR.:** \$17,059  
**TOTAL:** \$23,478

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the direct appeal from a 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.<sup>1</sup> 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 three-story dwelling of masonry exterior construction with 8,047 square feet of living area. The dwelling is approximately 9 years old. Features of the home include a full basement with an apartment and central air conditioning. The property has a 6,419 square foot site and is located in Chicago, Hyde Park 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables

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<sup>1</sup> The appellant's counsel submitted the 2016 decision of the subject property under Docket #16-32239.001-R-1 that reduced the subject's assessment and disclosed in this current appeal that the subject was not an owner-occupied dwelling.

that have the same neighborhood code as the subject. The comparables are described as class 2-11 dwellings of masonry exterior construction that each contain 7,748 square feet of living area and are 9 years old. Each comparable has a concrete slab foundation. The comparables have improvement assessments ranging from \$9,986 to \$10,486 or \$1.28 and \$1.35 per square foot of living area. 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 \$23,478. The subject has an improvement assessment of \$17,059 or \$2.12 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on one equity comparable that has the same neighborhood code as the subject. The comparable is described as a class 2-11, three-story dwelling of masonry exterior construction that contains 5,325 square feet of living area. The dwelling is approximately 107 years old. The comparable has a full unfinished basement and a two-car garage. The comparables has an improvement assessment of \$15,992 or \$3.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. 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. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains five equity comparables for the Board's consideration similar to the subject in location. The Board gave less weight to the board of review comparable as it is significantly smaller in dwelling size and older in age when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's as they are similar to the subject in age and dwelling size. However, they all require upward adjustments for their lack of central air conditioning and lack of a basement with finished area. These comparables have improvement assessments ranging from \$9,986 to \$10,486 or \$1.28 and \$1.35 per square foot of living area. The subject has an improvement assessment of \$17,059 or \$2.12 per square foot of living area, which is above the range established by the best comparables in this record but justified when considering the subject's superior features. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that subject's improvement assessment was inequitable 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.

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Chairman



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Member



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Member



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Member



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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



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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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