



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

APPELLANT: Piotr Grzeda
DOCKET NO.: 18-23409.001-R-1
PARCEL NO.: 09-24-213-038-0000

The parties of record before the Property Tax Appeal Board are Piotr Grzeda, 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: \$4,488
IMPR.: \$18,308
TOTAL: \$22,796

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2018 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 masonry dwelling with 1,272 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a full unfinished basement and central air conditioning. The property has a 6,650 square foot site and is located in Niles, Maine 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 assessment inequity and overvaluation with respect to the improvement as the bases of the appeal. In support of the equity argument, the appellant provided information on seven comparable properties located in the same neighborhood code as the subject property. The comparables consist of one-story masonry or frame and masonry dwellings built from 58 or 60 years ago. The dwellings range in size from 1,022 to 1,524 square feet of living area. The comparables each have a full or partial basement, three with finished area. Four comparables

have central air-conditioning. Five comparables each have a two-car garage. The comparables have improvement assessments that range from \$14,834 to \$20,041 or from \$12.89 to \$15.88 per square foot of living area.

In support of the overvaluation argument the appellant 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 6,650 to 6,968 square feet of land area and are improved with similar class 2-03 dwellings of masonry or frame and masonry construction. The dwellings range in size from 1,080 to 1,477 square feet of living area and range in age from 58 to 60 years old. The comparables each have a full basement, two with finished area. Three of the comparables have central air-conditioning and a one-car to a two and one-half car garage. The comparables sold from January 2016 to January 2017 for prices ranging from \$200,000 to \$260,000 or from \$168.35 to \$189.81 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$22,796. The requested assessment would reflect a total market value of \$227,960 or \$179.21 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$18,308 or \$14.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,239. The subject's assessment reflects a market value of \$262,390 or \$206.28 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 subject has an improvement assessment of \$21,751 or \$17.10 per square foot of living area.

In support of its equity argument the board of review submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables are improved similar class 2-03 masonry dwellings that were built 57 to 59 years ago and range in size from 1,224 to 1,252 square feet of living area. Each comparable has a full unfinished basement and a two-car garage. The four comparables have improvement assessments that range from \$22,835 to \$25,541 or from \$18.30 to \$20.33 per square foot of living area.

In support of its overvaluation argument the board of review submitted information on four comparable sales with varying degrees of similarity to the subject, none of which are located within the same neighborhood code as the subject. The comparables sold in September or October 2016 for prices ranging from \$257,000 to \$329,900 or from \$210.30 to \$252.95 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 taxpayer contends assessment inequity with respect to the improvement as a 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented data on 11 suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2, #4, #5, #6 and #7 which each feature a finished basement area and/or a two-car garage and the board of review's comparables which each feature a two-car garage, dissimilar to the subject which has neither finished basement area nor a garage.

The Board finds that appellant's comparables #1 and #3 were the best comparables submitted in this record and were similar to the subject in age, design, location, size, and features. These comparables had improvement assessments of \$19,053 and \$17,580 or \$15.88 and \$14.65 per square foot of living area, respectively. The subject's improvement assessment of \$21,751 or \$17.10 per square foot of living area is higher than the best comparables submitted for the Board's consideration. Based on this record, the Board finds that the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is warranted commensurate with the appellant's request.

Alternatively, 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 on this basis.

The parties submitted eight suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable sales #1 and #3 which each have finished basements, dissimilar to the subject. The Board gave little weight to the board of review's comparable sales as none of them are located in the same neighborhood code as the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 which are similar to the subject property in location, age, design, and most features, although comparable #2 has a garage, dissimilar to the subject. These comparables sold in June 2016 and January 2017 for \$260,000 and \$225,000 or \$176.03 and \$187.50 per square foot of living area, including land, respectively. After the reduction to the subject's assessment based on the uniformity argument, the subject's assessment reflects a market value of \$227,960 or \$179.21 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, including a downward adjustment to comparable sale #2 which features a garage, the Board finds no further reduction in the subject's assessment is justified based on overvaluation.

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

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