



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

APPELLANT: Piotr Stoch  
DOCKET NO.: 18-26273.001-R-1  
PARCEL NO.: 18-26-101-045-0000

The parties of record before the Property Tax Appeal Board are Piotr Stoch, 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:** \$3,401  
**IMPR.:** \$21,202  
**TOTAL:** \$24,603

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 two-story dwelling of frame exterior construction with 2,116 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 7,558 square foot site and is located in Justice, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of the equity argument, the appellant submitted information on five equity comparables with improvement assessments ranging from \$17,360 to \$21,569 or from \$7.00 to \$8.98 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on four comparable sales that sold from May 2016 to March 2018 for prices ranging from \$180,100 to \$305,000. Based on the foregoing 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 \$24,603 which reflects a market value of \$246,030 or \$116.27 per square foot of living area, including land. The subject property has an improvement assessment of \$21,202 or \$10.02 per square foot of living area. The notes on appeal further indicated that 2017 was the first year of the general assessment cycle and no township equalization factor was applied for the 2018 tax year.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and four equity comparables. The comparable sales sold from November 2015 to November 2017 for prices ranging from \$400,000 to \$650,000 or from \$154.20 to \$318.00 per square foot of living area, including land. The equity comparables have improvement assessments ranging from \$22,641 to \$26,990 or from \$10.70 to \$12.76 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

After reviewing the appeal, the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-32639.001-R-1. In this appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$25,815 based on the evidence submitted by the parties. Furthermore, the record reveals that the subject property is an owner-occupied residence, as the appeal petition disclosed the subject's address is the same as the appellant's address.

### **Conclusion of Law**

The appellant contends in part 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 property. 86 Ill.Admin.Code §1910.65(b).

The appellant further 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket No. 17-32639.001-R-1 in which a decision was issued reducing the subject's assessment to \$25,815. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2017 and 2018 tax years are in the same general assessment period and no township equalization factor was applied for the 2018 tax year. Furthermore, the decision of the Property Tax Appeal Board for the 2017 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in an assessment of \$25,815, which is greater than the 2018 assessment of the subject property of \$24,603 as referenced by the board of review. Since the board of review requested confirmation of the subject's assessment, the Board finds no change in the subject's assessment is warranted. In addition, the Board finds after considering the comparable sales and equity comparables in the record, the subject's assessment is generally reflective of the property's market value as of the assessment date at issue and appears to be equitably assessed.

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: November 16, 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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