



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

APPELLANT: Jan Natanek  
DOCKET NO.: 18-26398.001-R-1 through 18-26398.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jan Natanek, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-26398.001-R-1	18-13-229-032-0000	1,796	12,103	\$13,899
18-26398.002-R-1	18-13-229-033-0000	1,796	1,344	\$3,140

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 two parcels improved with a one-story dwelling of masonry exterior construction with 1,317 square feet of living area. The dwelling is approximately 61 years old. Features of the home include a full basement with finished area and a two-car garage. The property has a 6,250 square foot site and is located in Summit, Lyons 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 both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. 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 3,125 to 5,000 square feet of land area. The comparables are improved with similar class 2-03 dwellings of frame,

masonry or frame and masonry exterior construction ranging in size from 1,195 to 1,552 square feet of living area. The dwellings range in age from 65 to 109 years old. Each comparable features a full unfinished basement, three comparables have central air conditioning and either a one-car or a two-car garage. The comparables sold from March 2017 to June 2018 for prices ranging from \$140,000 to \$169,900 or from \$103.09 to \$119.99 per square foot of living area, including land.

In support of the inequity argument, the appellant provided information on three comparable properties that were located in the same neighborhood code as the subject property, as comparable #4 is a duplicate of comparable #3. The comparables are improved with similar class 2-03 dwellings of frame exterior construction ranging in size from 1,137 to 1,526 square feet of living area. The dwellings range in age from 98 to 103 years old. Each comparable features a full unfinished basement, one comparable has central air conditioning and two comparables each have either a one-car or a two-car garage. The comparables have improvement assessments that range from \$8,869 to \$12,599 or from \$7.80 to \$9.56 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$14,680. The requested assessment would reflect a total market value of \$146,800 or \$111.47 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$11,088 or \$8.42 per square foot of living area.

The appellant also submitted a copy of the decision of the board of review for each of the parcels under appeal. Combining the assessments of the two parcels under appeal, the subject property has a total assessment of \$17,039 reflecting a market value of \$170,390 or \$129.38 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The submission revealed the subject has a combined total improvement assessment of \$13,447 or \$10.21 per square foot of living area.

The board of review submitted two separate "Board of Review Notes on Appeal" providing assessment information on only one parcel under appeal. The board of review indicated on the notes on appeal that property ID No. (PIN) 18-13-229-032 was prorated with PIN -033 and the two parcels have a combined total market value per square foot of \$129.38 and a combined total improvement assessment per square foot of \$10.21.

In support of its contention of the correct assessment the board of review submitted information on eight comparable properties located within the same neighborhood code as the subject property.<sup>1</sup> Sales data was provided on four of the comparables. The comparables have sites that range in size from 3,540 to 4,092 square feet of land area. The comparables are improved with similar class 2-03 one-story dwellings of frame or masonry exterior construction ranging in size from 1,032 to 1,308 square feet of living area. The dwellings range in age from 51 to 95 years old. Each comparable features a full basement, five of which have finished area. Three

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<sup>1</sup> Board of review second set of four comparables were renumbered as comparables #5 through #8.

comparables have central air conditioning and seven comparables each have a two-car garage. The comparables have improvement assessments that range from \$9,561 to \$16,739 or from \$8.66 to \$16.22 per square foot of living area. Comparables #5 through #8 sold from July 2016 to November 2017 for prices ranging from \$153,000 to \$179,900 or from \$134.56 to \$174.32 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 in part that 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.

The parties submitted a total of eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1 and #4, as well as board of review comparable sales #6 and #8 as their dwellings are considerably older than the subject dwelling and/or they lack of a garage, which is a feature of the subject. The Board gives reduced weight to board of review comparable #5 due to its smaller dwelling size when compared to the subject and as its sale in 2016 which is somewhat dated and less likely to reflect the subject's market value as of the January 1, 2018 assessment date. The Board finds the best evidence of market value to be the remaining comparable sales. These properties are relatively similar to the subject in location, dwelling size, design and age. The Board recognizes the subject is superior to each of these comparables due to its finished basement and larger lot size suggesting upward adjustments would be warranted to make the comparables more equivalent to the subject, however, a downward adjustment would be required to the two comparables that have central air conditioning, as the subject does not have this feature. The comparables sold from November 2017 to February 2018 for prices ranging from \$155,000 to \$169,900 or from \$103.09 to \$137.41 per square foot of living area, land included. The subject's assessment reflects a market value of \$170,390 or \$129.38 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in overall price but within the range on a price per square foot basis. The Board finds the subject's slightly higher overall price appears to be justified given its superior lot size and finished basement. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 11 equity comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables, as well as board of review comparables #5, #6 and #8 which differ from the subject in dwelling size, age and/or they lack a garage. The Board finds the best evidence of assessment equity to be board of review comparables #1 through #4 and #7. These comparables are relatively similar to the subject in location, dwelling size, design, age, although they have features with varying degrees of similarity when compared to the subject. The comparables have improvement assessments that range from \$12,329 to \$15,608 or from \$10.93 to \$13.27 per square foot of living area. The subject's improvement assessment of \$13,447 or \$10.21 per square foot of living area is within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment uniformity 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

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