



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

APPELLANT: Stanley Malec  
DOCKET NO.: 18-26412.001-R-1  
PARCEL NO.: 18-26-106-039-0000

The parties of record before the Property Tax Appeal Board are Stanley Malec, 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:** \$3,948  
**IMPR.:** \$16,310  
**TOTAL:** \$20,258

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 multi-level dwelling of frame and masonry exterior construction with 1,432 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a partial basement with finished area, one fireplace and a 2-car garage. The property has an 8,775 square foot site and is located in Justice, Lyons Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket No. 17-32679.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$20,258 based on the evidence of record. 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.

For this 2018 appeal, 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, which have varying degrees of similarity when compared to the subject, sold from September 2017 to December 2018 for prices ranging from \$150,000 to \$188,000 or from \$111.36 to \$145.06 per square foot of living area, including land.

In support of the inequity argument, the appellant provided information on eight comparable properties that were located in the same neighborhood code as the subject property and within .20 of a mile from the subject. The comparables have varying degrees of similarity when compared to the subject. The comparables have improvement assessments that range from \$11,916 to \$16,459 or from \$9.07 to \$11.39 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$18,325. The requested assessment would reflect a total market value of \$183,250 or \$127.97 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 \$14,377 or \$10.04 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 \$21,418. The subject's assessment reflects a market value of \$214,180 or \$149.57 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$17,470 or \$12.20 per square foot of living area. The notes on appeal also disclosed that the 2017 tax year was the first year of the triennial general assessment period.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables, which have varying degrees of similarity when compared to the subject, have improvement assessments that range from \$16,179 to \$20,358 or from \$13.42 to \$14.56 per square foot of living area. The board of review failed to address the appellant's overvaluation argument with market value evidence.

Based on the equity evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal before this Board a prior tax year under Docket Number 17-32679.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$20,258.

The Property Tax Appeal Board finds the record shows the subject property is located in Lyons Township, Cook County, in which the triennial general assessment period began with the 2017 tax year and continues through the 2019 tax year. In addition, there is no evidence in the record that indicates the subject 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 the decision of the Property Tax Appeal Board is reversed or modified upon review. As a result, the Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 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 this record disclosed the subject property is an owner-occupied residence and that the 2017 and 2018 tax years are within the same general assessment period. The record contains no evidence showing the Board's 2017 decision was reversed or modified upon review or that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Board finds its 2017 decision reflecting an assessment of \$20,258 shall be carried forward to the subsequent 2018 tax year.

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

AGENCY

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