



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

APPELLANT: Marius Nowak
DOCKET NO.: 18-26414.001-R-1
PARCEL NO.: 18-26-101-044-0000

The parties of record before the Property Tax Appeal Board are Marius Nowak, 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: \$3,483
IMPR.: \$22,641
TOTAL: \$26,124

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 an unfinished partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,740 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 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 9,500 to 14,989 square feet of land area. The comparables are improved with similar class 2-78 dwellings of masonry or

frame and masonry exterior construction ranging in size from 2,362 to 3,318 square feet of living area. The dwellings range in age from 16 to 40 years old. Each comparable has a full or partial basement with one having finished area. Each comparable has central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables sold from May 2017 to May 2018 for prices ranging from \$280,000 to \$392,000 or from \$100.86 to \$118.54 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on nine comparable properties located within the same neighborhood code as the subject property and within .30 of a mile from the subject. The comparables consist of similar class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 2,116 to 2,362 square feet of living area. The comparables are 19 or 20 years old. Each comparable has a full or partial basement with one having finished area. Each comparable has central air conditioning and a two-car garage. Six comparables each have a fireplace. The comparables have improvement assessments ranging from \$20,589 to \$23,275 or from \$9.50 to \$10.02 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$24,022. The requested assessment would reflect a total market value of \$240,220 or \$113.53 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 \$20,539 or \$9.71 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 \$26,124. The subject's assessment reflects a market value of \$261,240 or \$123.46 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 \$22,641 or \$10.70 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight comparable properties, four of which are located within the same neighborhood code as the subject property and within .25 of a mile from the subject.¹ Sales data was provided on four of the comparables. The comparables have sites that range in size from 6,600 to 9,750 square feet of land area. The comparables are improved with similar class 2-78 two-story dwellings of frame, stucco or frame and masonry exterior construction ranging in size from 2,069 to 2,576 square feet of living area. The dwellings range in age from 16 to 28 years old. Each comparable features a full or partial basement, five of which have finished area. Seven comparables have central air conditioning, seven comparables each have a fireplace and each comparable has either a 1.5-car, a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$25,348 to \$80,504 or from \$11.98 to \$34.34 per square foot of living area. Comparables #5 through #8 sold from June 2016 to December 2017 for prices ranging from \$567,500 to \$920,000 or from \$251.55 to \$392.49 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

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 #2 and #4 due to their considerably larger dwelling sizes and/or older age when compared to the subject dwelling. The Board gives reduced weight to the comparable sales provided by the board of review due to their dissimilar location from the subject. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3. These properties are relatively similar to the subject in location, dwelling size, design, age and features. The comparables sold in May 2018 and May 2017 for prices of \$300,000 and \$280,000 or for \$116.55 and \$118.54 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$261,240 or \$123.46 per square foot of land area, which falls below the best comparables in overall price but slightly above on a price per square foot basis. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot price appears to be justified given its smaller dwelling size. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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 17 equity comparable properties for the Board's consideration. The Board gives less weight board of review comparables #5 through #8 which differ from the subject in location. The Board finds the best evidence of assessment equity to be the remaining comparables provided by the parties. These comparables are relatively similar to the subject in location, dwelling size, design and age, although they have features with varying degrees of similarity when compared to the subject. The comparables have improvement assessments that range from \$20,589 to \$26,990 or from \$9.50 to \$12.76 per square foot of living area. The subject's improvement assessment of \$22,641 or \$10.70 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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