



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

APPELLANT: Elizabeth Puchalski
DOCKET NO.: 18-27265.001-R-1 through 18-27265.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elizabeth Puchalski, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-27265.001-R-1	19-29-408-043-0000	1,987	9,882	\$11,869
18-27265.002-R-1	19-29-408-044-0000	2,267	4,235	\$6,502

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 multi-level dwelling of frame and masonry exterior construction with 1,141 square feet of living area. The dwelling is approximately 40 years old. Features of the home include a partial basement with finished area and a two-car garage. The two parcels have a total 5,673 square foot site and is located in Burbank, Stickney Township, Cook County. The subject is classified as a class 2-34 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 with either 3,690 or 5,166 square feet of land area. The comparables are improved with similar class 2-34 dwellings of masonry or frame and

masonry exterior construction ranging in size from 1,003 to 1,125 square feet of living area. The dwellings range in age from 50 to 55 years old. Each comparable has a partial basement with finished area, two comparables have central air conditioning and each comparable has either a 1.5-car or a 2-car garage. The comparables sold from December 2016 to September 2018 for prices ranging from \$105,500 to \$160,000 or from \$104.66 to \$142.22 per square foot of living area, including land.

In support of the inequity argument, the appellant provided information on four comparable properties that were located in the same neighborhood code as the subject property. The comparables are improved with similar class 2-34 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,244 to 1,475 square feet of living area. The dwellings range in age from 24 to 55 years old. Each comparable features a partial basement with finished area, two comparables have central air conditioning, three comparables have one fireplace each and three comparables each have a two-car garage. The comparables have improvement assessments that range from \$12,866 to \$16,373 or from \$10.02 to \$11.49 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$15,711. The requested assessment would reflect a total market value of \$157,110 or \$137.70 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 \$11,457 or \$10.04 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 for the two parcels under appeal, the subject has a total assessment of \$18,371 reflecting a market value of \$183,710 or \$161.01 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 subject has a total improvement assessment of \$14,117 or \$12.37 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) 19-29-408-043-0000 was prorated with PIN -044 and the two parcels have a combined total improvement assessment per square foot of \$12.37.

In support of its contention of the correct assessment the board of review submitted information on eight comparable properties with equity data and four of which also sold. The comparables located within the same neighborhood code as the subject property, one of which is within same block as the subject, two are within .25 of a mile from the subject and one is within the subject's subarea.¹ The comparables have sites that range in size from 3,690 to 5,043 square feet of land area. The comparables are improved with a class 2-03 one-story dwelling and seven, similar class 2-34 multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 993 to 1,223 square feet of living area. The dwellings range in age from 32 to 73 years old. Each comparable features a full or partial basement with finished area, five

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

comparables have central air conditioning and each comparable has either a 1.5-car, a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$13,157 to \$15,792 or from \$12.74 to \$15.67 per square foot of living area. Comparables #5 through #8 sold from May 2016 to October 2017 for prices ranging from \$188,000 to \$260,000 or from \$178.03 to \$261.83 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 board of review comparable #6 as it sold less proximate in time to the assessment date at issue than the remaining comparable sales in the record. The Board gives reduced weight to board of review comparable #4 as its 2016 sale is somewhat dated and less likely to reflect the subject's market value as of January 1, 2018. The Board also gives reduced weight to board of review comparable #8 due to its considerably older age when compared to the subject. The Board finds the best evidence of market value to be the remaining comparable sales. These properties have varying degrees of similarity when compared to the subject. The comparables sold from July 2017 to September 2018 for prices ranging from \$105,500 to \$260,000 or from \$104.66 to \$261.83 per square foot of living area, land included. The subject's assessment reflects a market value of \$183,710 or \$161.01 per square foot of living area, including land, is within the range established by the best comparable sales in this record. 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 12 equity comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 due to their larger dwelling sizes when compared to the subject. The Board gives reduced weight to board of review comparables #4 and #8 which differ from the subject in age and/or design. The Board finds the best evidence of assessment equity to be the eight remaining comparable properties. These comparables have

varying degrees of similarity when compared to the subject. The comparables have improvement assessments that range from \$12,866 to \$15,792 or from \$10.02 to \$15.67 per square foot of living area. The subject's improvement assessment of \$14,117 or \$12.37 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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