



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

APPELLANT: John Belcik
DOCKET NO.: 18-27411.001-R-1
PARCEL NO.: 24-31-214-036-0000

The parties of record before the Property Tax Appeal Board are John Belcik, the appellant, by attorney Nikos D. Tsonis, of Tsonis & Associates, LLC in Chicago; 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: \$7,348
IMPR.: \$45,652
TOTAL: \$53,000

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 with 4,100 square feet of living area. The dwelling was constructed in approximately 1999. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 3-car garage. The property has an 11,758 square foot site and is located in Palos Heights, Worth Township, Cook County. The subject is classified as a class 2-08 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. 2017-30825.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$53,000 based on evidence submitted by the appellant. Furthermore, the appraisal reveals that the subject property is an owner-occupied residence.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$530,000 as of April 10, 2017. The desktop appraisal was prepared by Anthony Cannata, a certified residential real estate appraiser. The Property Appraisal Report was prepared for PNC Bank, with the intended use of the report for the purpose of a collateral evaluation of the subject property.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing three comparable sales. The comparables have varying degrees of similarity to the subject in location, age, site size, condition and features and sold from May 2016 to March 2017 for prices ranging from \$500,000 to \$675,000 or from \$129.23 to \$161.47 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject which resulted in adjusted sale prices ranging from \$486,930 to \$593,220 and an estimated opinion of market value for the subject property of \$530,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$53,000 which reflects a market value of \$530,000 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,748. The subject's assessment reflects a market value of \$647,480 or \$157.92 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparables with equity data which is not responsive to the appellant's overvaluation argument. The board of review failed to address the appellant's overvaluation argument with market value evidence. Based on this equity evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the board of review's equity evidence was not responsive to the appellant's overvaluation argument. Nevertheless, the attorney responded to the board of review's equity comparables indicating that each had a per square foot improvement assessment below that of the subject property which supported a reduction in the subject property's assessment.

Conclusion of Law

The appellant 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 17-30825.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$53,000. The Property Tax Appeal Board takes notice and as reported by the Board of Review in its "Notes on Appeal" that Worth Township's triennial general assessment period began in the 2017 tax year and continues through the 2019 tax year. 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 (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.

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. There was no evidence 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 \$53,000 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:

July 20, 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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