



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

APPELLANT: Zbigniew Kryzsiak
DOCKET NO.: 18-29723.001-R-1 through 18-29723.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Zbigniew Kryzsiak, 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
18-29723.001-R-1	24-08-309-014-0000	1,595	4,125	\$5,720
18-29723.002-R-1	24-08-309-015-0000	1,595	4,126	\$5,721

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 one-story dwelling of frame construction with 746 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a full unfinished basement and a 2-car garage. The subject property has two lots that total 5,800 square feet of land area and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 3,750 to 7,500 square feet of land area that were improved with class 2-02 dwellings of frame construction. The homes ranged in size from 720 to 864 square feet of living area and ranged in

age from 67 to 75 years old. The comparables had either crawl-space or slab foundations and had other features with varying degrees of similarities to the subject. The comparables sold between May and July 2017 for prices ranging from \$64,500 to \$102,000 or from \$83.12 to \$141.67 per square foot of living area, including land.

The appellant also disclosed that the subject has a total assessment of \$11,441, which reflects a market value of \$114,410 or \$153.36 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%.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$8,464.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated September 17, 2020.

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

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The Board further finds that all of the appellant's comparables were similar to the subject in location, size and some features, however, they were inferior to the subject as they lacked a basement foundation, unlike the subject. Furthermore, all of the comparables had dwellings that were older than the subject's dwelling and all, but one, had smaller land sizes when compared to the subject's land size. Nevertheless, the appellant's comparables sold between May and July 2017 for prices ranging from \$64,500 to \$102,000 or from \$83.12 to \$141.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$114,410 or \$153.36 which is above the range established by the only comparable sales in this record. However, after considering adjustments to the comparables for their differences when compared to the subject, such as their lack of a basement foundation, the Board finds the subject's higher assessment is supported. The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is not warranted.

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: March 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Zbigniew Kryzsiak, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602