



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

APPELLANT: Rozina Karnavas
DOCKET NO.: 18-33688.001-R-1
PARCEL NO.: 24-29-410-010-0000

The parties of record before the Property Tax Appeal Board are Rozina Karnavas, 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: \$4,827
IMPR.: \$28,610
TOTAL: \$33,437

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 and masonry construction with 3,103 square feet of living area. The dwelling is approximately 42 years old. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 2-car garage. The property has a 12,068 square foot site and is located in Alsip, Worth Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment equity with respect to the subject's improvement. In support of the overvaluation argument the appellant submitted a grid analysis containing four comparable sales that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 7,500 to 10,035 square feet of land area that were improved with class 2-78 dwellings of frame or frame and masonry

construction. Each home contained 2,641 square feet of living area and were either 41 or 42 years old. One comparable had a finished partial basement, one comparable had a crawl-space foundation and two comparables had slab foundations. One comparable had central air conditioning and two comparables had a 2-car garage. The comparables sold from October 2016 to August 2018 for prices ranging from \$219,000 to \$264,000 or from \$82.92 to \$99.96 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant submitted a grid analysis containing eight comparable properties that were located within the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of frame or frame and masonry construction that ranged in size from 2,600 to 3,701 square feet of living area and were either 42 or 43 years old. Two comparables had unfinished full or partial basements, two comparables had crawl-space foundations and four comparables had a slab foundation. Five comparables had central air conditioning, three comparables had either one or two fireplaces and five comparables had a 2-car garage. The comparables had improvement assessments ranging from \$21,936 to \$33,292 or from \$8.44 to \$9.00 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$30,631. The requested assessment would reflect a total market value of \$306,310 or \$98.71 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 \$25,804 or \$8.32 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 \$33,437. The subject's assessment reflects a market value of \$334,370 or \$107.76 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 \$28,610 or \$9.22 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing three comparable properties that were not located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 10,722 to 13,000 square feet of land area that were improved with two-story dwellings of frame and masonry construction. The homes ranged in size from 2,516 to 3,510 square feet of living area and ranged in age from 16 to 28 years old. The comparables had unfinished full or partial basements, central air conditioning, a fireplace and garages ranging in size from a 2-car to a 4-car. Two comparables sold in May and July 2016 for prices of \$395,000 and \$400,000 or \$157.00 and \$129.45 per square foot of living area, including land, respectively.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

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 six suggested comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparables due to their locations outside of the subject's neighborhood code. In addition, the comparable sales were considerably newer than the subject. The Board also gave less weight to the appellant's comparable sale #4 due to its sale date occurring greater than 14 months prior to the January 1, 2018 assessment date at issue. The Board finds the appellant's remaining comparable sales were similar to the subject in location, building classification and age. However, only one comparable had a basement foundation, like the subject, and all had smaller lots and smaller dwellings than the subject. Nevertheless, these comparables sold from August 2017 to August 2018 for prices ranging from \$258,000 to \$264,000 or from \$97.69 to \$99.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$334,370 or \$107.76 per square foot of living area, including land, which falls above the range established by the best sales in this record. However, after considering the significant adjustments to the comparables for differences when compared to the subject, such as discussed previously, the Board finds the subject's assessment is supported and a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 eleven equity comparable properties for the Board's consideration. The Board gave less weight to the board of review's comparables due to their locations outside of the subject's neighborhood code. The Board also gave less weight to the appellant's comparables #3 thru #8 due to their lack of a basement foundation, unlike the subject. The Board finds the appellant's remaining comparables were similar to the subject in location, style, age and most features. However, both comparables differed considerably in size when compared to the subject. Nevertheless, the best comparables had improvement assessments of \$24,408 and \$33,292 or \$8.85 and \$9.00 per square foot of living area, respectively. The subject's improvement assessment of \$28,610 or \$9.22 per square foot of living area is supported by the best equity comparables in this record, after considering adjustments. 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: 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

Rozina Karnavas, 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