



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

APPELLANT: Joanna Rojek
DOCKET NO.: 18-38127.001-R-1
PARCEL NO.: 12-24-216-018-0000

The parties of record before the Property Tax Appeal Board are Joanna Rojek, 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: \$4,650
IMPR.: \$25,003
TOTAL: \$29,653

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 1,694 square feet of living area. The dwelling is approximately 95 years old. Features of the home include a full unfinished basement, central air conditioning, and a 1-car garage. The property has a 3,720 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted a comparable sales analysis and information on four comparables. The comparables have the same neighborhood code as the subject and are class 2-05 dwellings of frame or masonry exterior construction ranging in size from 1,097 to 1,934 square feet of living area. The dwellings range

in age from 65 to 70 years old. One comparable has a concrete slab foundation, and three comparables each have a full unfinished basement. Each comparable has a 1-car or 2-car garage. The comparables have sites ranging from 3,720 to 4,500 square feet of land area and sold from January to October 2017 for prices ranging from \$162,000 to \$330,000 or from \$127.75 to \$170.63 per square foot of living area, land included.

In support of the assessment inequity argument, the appellant submitted a lack of uniformity analysis and information on four comparables. The comparables have the same neighborhood code as the subject property and are class 2-05 dwellings of frame exterior construction ranging in size from 1,760 to 2,042 square feet of living area. The comparables range in age from 93 to 95 years old and have full basements, one of which has finished area. One comparable has central air conditioning, and each comparable has a 1.5-car, a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$19,142 to \$25,396 or from \$10.38 to \$12.81 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$25,000. The requested assessment would reflect a total market value of \$250,000 or \$147.58 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 \$20,350 or \$12.01 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 \$29,653. The subject's assessment reflects a market value of \$296,530 or \$175.05 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 subject has an improvement assessment of \$25,003 or \$14.76 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses, each with four comparables numbered 1 through 4. For ease of reference, the grid analysis with two comparables that have only equity data will be renumbered as comparables #5 through #8. The board of review comparable #5 is the same as the appellant's comparable sale #1. All the comparables have the same neighborhood code as the subject property and are class 2-05 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,519 to 1,934 square feet of living area. The comparables range in age from 65 to 95 years old. Each comparable has a full basement, three of which have finished area. Two comparables each have a fireplace, and seven comparables have either a 1.5-car or a 2-car garage. Comparables #1 through #4, #5 and #7 have sites ranging from 3,720 to 3,780 square feet of land area and sold from September 2017 to September 2018 for prices ranging from \$210,000 to \$415,000 or from \$138.16 to \$237.01 per square foot of living area, land included. Comparables #1 through #8 have improvement assessments ranging from \$24,000 to \$30,701 or from \$14.34 to \$19.22 per square foot of living area.

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 9 suggested comparable sales, which includes one common comparable identified as appellant's comparable #1/board of review comparable #5, for the Board's consideration. The Board gives less weight to the appellant's comparables #2 through #4, the board of review comparables #2 and #4, and the parties' common comparable due to the dwellings considerably newer ages when compared to the subject. The appellant's comparables #3 and #4 as well as the parties' common comparable were also given reduced weight due to differences in their lot sizes, dwelling sizes, and/or lack of a basement when compared to the subject. The Board finds the best evidence of market value to be the board of review comparables #1, #3, and #7 that are similar to the subject in age, dwelling size, and have a basement, like the subject. These comparables sold from September 2017 to September 2018 for prices ranging from \$210,000 to \$395,000 or from \$138.16 to \$229.38 per square foot of living area, land included. The subject's assessment reflects a market value of \$296,530 or \$175.05 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to the three best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant 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 a total of 12 suggested comparables for the Board's consideration. The Board gives less weight the appellant comparables #2 and #3 due to their larger dwelling sizes when compared to the subject. The Board also gives less weight to the board of review comparables #2, #4, #5, and #8 due to differences in the dwellings' ages and/or size when compared to the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 as well as the board of review comparables #1, #3, #6, #7 which are more similar to the subject dwelling in age, size and/or other features. These six comparables have improvement assessments ranging from \$19,142 to \$29,208 or from \$10.38 to \$19.22 per square foot of living area. The subject's improvement assessment of \$25,003 or \$14.76 per square foot of living area falls within the range established by the most similar

comparables in this record. After considering adjustments to the most similar comparables for differences when compared to the subject, 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: February 21, 2023



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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