



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

APPELLANT: Grazyna & Zdzizlaw Pinas
DOCKET NO.: 18-38175.001-R-1
PARCEL NO.: 13-16-107-041-0000

The parties of record before the Property Tax Appeal Board are Grazyna & Zdzizlaw Pinas, the appellants, 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: \$7,608
IMPR.: \$30,869
TOTAL: \$38,477

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story dwelling of masonry exterior construction with 1,930 square feet of living area. The dwelling is approximately 71 years old. Features of the home include a full finished basement, central air conditioning, and a 2-car garage. The property has a 5,247 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellants submitted a comparable sales analysis with information on four comparables. The comparables have the same neighborhood code as the subject and are class 2-04 dwellings of masonry, stucco or frame and masonry exterior construction ranging in size from 1,844 to 2,447 square feet of living area.

The dwellings range in age from 93 to 104 years old and have full unfinished basements. Three comparables each have a 2-car garage. The comparables have sites ranging from 3,806 to 4,612 square feet of land area and sold from March 2017 to October 2018 for prices ranging from \$290,000 to \$323,000 or from \$118.51 to \$175.16 per square foot of living area, land included.

In support of the assessment inequity argument, the appellants submitted a two-page grid analysis with information on seven comparables, where one comparable was also included in the appellants' comparable sales analysis. The comparables have the same neighborhood code as the subject property and are class 2-04 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,960 to 2,509 square feet of living area. The comparables range in age from 94 to 118 years old and have full basements, two of which have finished area. Five comparables each have central air conditioning, and six comparables have either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$23,481 to \$35,076 or from \$11.76 to \$14.34 per square foot of living area.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$30,646. The requested assessment would reflect a total market value of \$306,460 or \$158.79 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 \$23,038 or \$11.94 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 \$38,477. The subject's assessment reflects a market value of \$384,770 or \$199.36 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 \$30,869 or \$15.99 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grids for a total of seven equity comparables, four of which also have comparable sales data.¹ For ease of reference, the grid analysis with three properties have been renumbered as comparables #5 through #7. The comparables have the same neighborhood code as the subject property and are class 2-04 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,804 to 2,169 square feet of living area. The comparables range in age from 91 to 105 years old. Each comparable has a full basement, four of which have finished area, and either a 1-car, a 2-car, or a 2.5-car garage. Comparables #5 through #7 have sites ranging from 3,750 to 4,583 square feet of land area and sold from July 2016 to August 2017 for prices ranging from \$380,000 to \$410,000 or from \$205.88 to \$217.39 per square foot of living area, land included. Comparables #1 through #7 have improvement assessments ranging from \$29,923 to \$36,547 or from \$16.00 to \$19.28 per square foot of living area.

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

¹ The board of review reported comparable #2 sold in May 2016 for \$1 without a further explanation. Therefore, this sale will not be considered in the Board's analysis.

Conclusion of Law

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

The parties submitted a total of seven suggested comparable sales for the Board's consideration, all of which are 20 years or more older in age than the subject dwelling's 71-year-old age and also have unfinished basements, unlike the subject that has a finished basement. The Board gives reduced weight to the appellants' comparables #1 and #3 which are less similar to the subject than the other sales due to their larger dwelling size or lack of a garage. Less weight is also given by the Board to board of review comparable #6 which sold in July 2016 and is less likely to reflect the subject's market value as of the January 1, 2018 assessment date at issue. The Board finds the best evidence of market value to be the appellants' comparables #2 and #4 as well as the board of review comparables #5 and #7. These comparables are more similar in dwelling size to the subject and also sold more proximate in time to the January 1, 2018 assessment date at issue for the subject property. These four comparables sold from May 2017 to July 2018 for prices ranging from \$305,000 to \$385,000 or from \$146.80 to \$210.64 per square foot of living area, land included. The subject's assessment reflects a market value of \$384,770 or \$199.36 per square foot of living area, land included, which falls within the range established by the most similar sales in this record, despite the subject is many years newer than the best comparables. After considering adjustments to the most similar 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 appellants also contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted assessment data on a total of 14 suggested comparables for the Board's consideration, which includes appellants' comparable sale #2 with equity data. All of the comparables are 20 or more years older than the subject dwelling's 71-year-old age. The Board gives reduced weight to the appellants' equity comparables #2 through #4, #6 and #7 as well as the board of review comparables #5 through #7 which have unfinished basements, unlike the subject's finished basement. Additionally, reduced weight was given by the Board to the appellants' comparables #2 through #4 and #7 due to their larger dwelling sizes and/or lack of a garage when compared to the subject.

On this record, the Board finds the best evidence of assessment equity to be appellants' comparables #1 and #5 as well as the board of review comparable #1 through #4 which are more similar in dwelling size to the subject and also have a finished basement like the subject. These six comparables have improvement assessments ranging from \$23,481 to \$36,547 or from \$11.98 to \$19.28 per square foot of living area. The subject's improvement assessment of \$30,869 or \$15.99 per square foot of living area falls within the range established by the most similar comparables in this record. After considering adjustments to the six most similar comparables for differences when compared to the subject, including but not limited to the dwellings' older ages, the Board finds the appellants 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 lack of 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

AGENCY

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

APPELLANT

Grazyna & Zdzizlaw Pinas, 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