



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

APPELLANT: Arzeta Esther Nunez
DOCKET NO.: 18-38208.001-R-1
PARCEL NO.: 13-26-120-037-0000

The parties of record before the Property Tax Appeal Board are Arzeta Esther Nunez, 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: \$6,048
IMPR.: \$19,596
TOTAL: \$25,644

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 multi-family building of frame exterior construction with 1,672 square feet of building area. The building is approximately 110 years old and has a concrete slab foundation.¹ The property has a 3,780 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 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 with the same neighborhood code as the subject property. The comparables are class 2-11 multi-family buildings of frame or

¹ The appellant reported "Craw and Formal Rec. Room" for the subject's basement area whereas the board of review reported a "slab unfinished" for the basement area. The Board finds the best description was provided by the board of review which was not refuted by the appellant.

masonry exterior construction ranging in size from 1,820 to 2,981 square feet of building area. The buildings range in age from 100 to 115 years old. Two comparables have full basements, one of which has finished apartment, and two comparables have concrete slab foundations. Three comparables have a one-car or a two-car garage. The comparables have from 2,821 to 3,780 square foot sites and sold from May 2016 to November 2018 for prices ranging from \$214,000 to \$332,000 or from \$105.67 to \$135.87 per square foot of building area, land included.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$20,280, which reflects a market value of \$202,800 or \$121.29 per square foot of building 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,644, which reflects a market value of \$256,440 or \$153.37 per square foot of building area, land included, 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 comparable sales with the same neighborhood code as the subject property. The comparables are class 2-11 multi-family buildings of frame exterior construction ranging in size from 1,440 to 2,016 square feet of building area. The buildings range in age from 101 to 115 years old. Two comparables have full unfinished basements, and two comparables have concrete slab foundations. The comparables have from 3,000 to 3,810 square foot sites and sold from January 2015 to May 2017 for prices ranging from \$280,000 to \$325,000 or from \$155.46 to \$222.22 per square foot of building area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to both parties' comparable sales #1 and #2 due to differences from the subject in building size and older sale dates that occurred in 2015 and 2016 and are 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 both parties' remaining comparable sales #3 and #4. These comparable sales are similar to the subject in location, building size, age, 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 January 2017 to November 2018 for prices ranging from \$214,000 to \$282,000 or from \$117.58 to \$160.55 per square foot of building area,

including land. The subject's assessment reflects an estimated market value of \$256,440 or \$153.37 per square foot of building area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the four best comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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

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