



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

APPELLANT: Christine Holowaczuk  
DOCKET NO.: 18-38217.001-R-1  
PARCEL NO.: 13-22-414-016-0000

The parties of record before the Property Tax Appeal Board are Christine Holowaczuk, the appellant(s), 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 **A Reduction** 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:** \$5,017  
**IMPR.:** \$25,745  
**TOTAL:** \$30,762

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 104-year-old, two-story, multi-family dwelling of masonry construction with 2,112 square feet of living area. Features of the subject include a two-car garage and a full unfinished basement. The property has a 3,136 square foot site located in 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 asserts overvaluation as the basis of this appeal but also provided evidence for an assessment inequity basis as an appeal.<sup>1</sup>

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<sup>1</sup> The appellant indicated on section 2d of the residential appeal form that the sole basis of this appeal was comparable sales. (all basis of appeal **must** be indicted). Since the BOR provided both comp sales and assessment equity evidence, the board will consider both basis for appeal. Without the BOR of review assessment equity evidence the board would not have considered the assessment equity argument.

In support of the overvaluation argument, the appellant submitted evidence of four suggested comparable sales. The comparables were multi-family dwellings of frame construction or masonry construction. They range in age from 91 to 112 years and in size from 1,866 to 4,116 square feet of building area. They sold from May 2016 to December 2017 for prices ranging from \$109.86 to \$141.20 per square foot of building area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant also presented evidence on eight equity comparables in support of an assessment inequity argument. The improvements ranged in improvement assessment from \$11.10 to \$12.92 per square foot of living area.

The "Board of Review Notes on Appeal" disclosed the total assessment for the subject of \$34,175. The subject property has an improvement assessment of \$29,158 or \$13.81 per square foot of living area. The subject's assessment reflects a market value of \$341,750 land included, or \$161.81 per square foot of living area, land included, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparables. The board of review provided sales and equity information on these four comparables. They are improved with a two-story, single-family dwelling of frame construction located within a ¼ mile radius of the subject. The improvements ranged: in size from 1,760 to 2,354 square feet of living area; in age from 102 to 125 years; and in assessment from \$11.73 to \$16.16 per square foot. They sold from October 2016 to October 2017 for prices ranging from \$164.40 to \$185.08 per square foot of building area, including land.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as a 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 that the appellant did not meet this burden of proof, and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's equity comparables #5, #6, #7 and #8. These comparables had improvement assessments that ranged from \$11.10 to \$12.26 per square foot of living area. The subject's improvement assessment of \$13.81 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis is justified.

The taxpayer's appeal also asserted 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 concludes that the best evidence of the subject's market value is the appellant's sales comparable #2 and #4 and the board of review's sales comparables #1 and #2 . These suggested comparables sold between September 2016 and November 2017, for amounts ranging from \$109.86 to \$164.71 per square foot of living area, land included. The subject property's assessment reflects a market value of \$341,750 land included, or \$161.81 per square foot of living area, land included, which is within the range established by the best comparables in the record. Based on the evidence, the Board therefore finds a reduction in the subject's assessment 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.



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Chairman



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Member



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Member

\_\_\_\_\_  
Member

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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



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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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