



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

APPELLANT: Dina Ress
DOCKET NO.: 18-39207.001-R-1
PARCEL NO.: 13-04-106-007-0000

The parties of record before the Property Tax Appeal Board are Dina Ress, 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: \$7,560
IMPR.: \$30,763
TOTAL: \$38,323

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 1-story dwelling of frame and masonry construction with 1,298 square feet of living area. The dwelling is 65 years old. Features of the home include a full unfinished basement, central air conditioning and an attached 2-car garage. The property has a 5,600 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 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 a grid analysis containing four comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 2,650 to 6,000 square feet of land area that are improved with class 2-03 dwellings of masonry or frame and masonry construction. The homes range in size from 1,116 to 1,458 square feet of

living area and range in age from 45 to 91 years old. The comparables have full or partial basements, one of which is finished, and an attached 1-car garage or a detached 2-car garage. Two comparables have central air conditioning and two comparables each have a fireplace. The comparables sold from May 2016 to October 2018 for prices ranging from \$288,000 to \$380,000 or from \$212.62 to \$264.62 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,323. The subject's assessment reflects a market value of \$383,230 or \$295.25 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%.

In support of its contention of the correct assessment the board of review submitted an assessment grid analysis containing four comparable properties to demonstrate the subject was being uniformly assessed.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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.

As an initial matter, the Board finds the board of review's assessment grid analysis is not responsive to the overvaluation argument brought by the appellant.

The record contains four comparable sales submitted by the appellant for the Board's consideration. The Board gives less weight to the appellant's comparable #1 due to its sale date occurring greater than 19 months prior to the January 1, 2018 assessment date at issue. The Board finds the appellant's remaining comparables have varying degrees of similarity to the subject. However, two of the appellant's best comparables lack central air conditioning and one has a significantly older dwelling, when compared to the subject. Nevertheless, the best comparables sold from April to October 2018 for prices ranging from \$310,000 to \$380,000 or from \$212.62 to \$264.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$383,230 or \$295.25 per square foot of living area, including land, which falls above the range established by the best comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher estimated market value as reflected by its assessment is justified and a reduction in the subject's assessment is not warranted.

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: November 22, 2022



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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