



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

APPELLANT: Marion Gal
DOCKET NO.: 18-39216.001-R-1
PARCEL NO.: 13-06-227-055-0000

The parties of record before the Property Tax Appeal Board are Marion Gal, 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: \$5,158
IMPR.: \$21,741
TOTAL: \$26,899

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 1.5-story dwelling of masonry construction with 1,060 square feet of living area. The dwelling is 71 years old. Features of the home include a full finished basement, central air conditioning and a detached 2-car garage. The property has a 3,224 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's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of the overvaluation argument the appellant submitted information on four comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 4,000 to 9,114 square feet of land area that are improved with class 2-03 dwellings of frame, masonry or frame and masonry

construction. The homes range in size from 1,211 to 1,758 square feet of living area and range in age from 50 to 115 years old. Three comparables have full basements, one of which is finished, and one comparable has a slab foundation. Three comparables each have a detached 1-car or 2-car garage. The comparables sold from January 2017 to June 2018 for prices ranging from \$250,000 to \$428,000 or from \$155.18 to \$243.46 per square foot of living area, including land.

In support of the improvement assessment inequity argument, the appellant submitted a grid analysis containing six comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of frame or masonry construction that range in size from 1,118 to 1,270 square feet of living area and range in age from 61 to 94 years old. Four comparables have full basements, two of which are finished, and one comparable has a slab foundation. One comparable has central air conditioning and each comparable has from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$19,971 to \$23,695 or from \$16.57 to \$19.07 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$23,800.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,899. The subject's assessment reflects a market value of \$268,990 or \$253.76 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%. The subject has an improvement assessment of \$21,741 or \$20.51 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a sales grid analysis containing four comparable properties that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 4,125 to 8,250 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 1,050 to 1,128 square feet of living area and range in age from 60 to 89 years old. The comparables have full basements, three of which are finished, and a 2-car garage. Two comparables have central air conditioning. The comparables sold from February 2015 to August 2017 for prices ranging from \$280,000 to \$499,000 or from \$266.67 to \$445.93 per square foot of living area, including land.

In support of the improvement assessment inequity argument, the board of review submitted a grid analysis containing three comparable properties, as one property was listed twice, that are located within the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of masonry or stucco construction that range in size from 1,062 to 1,101 square feet of living area and are 63 or 95 years old. The comparables have full unfinished basements and a 2-car or 2.5-car garage. The comparables have improvement assessments ranging from \$22,415 to \$26,410 or from \$21.11 to \$24.10 per square foot of living area.

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

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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #2, #3 and #4, due to their differences in age, size and/or lack of a basement foundation, when compared to the subject. The Board also gives less weight to the board of review's comparables #2 and #4, due to their sale date occurring greater than 15 months prior to the January 1, 2018 assessment date at issue. The Board finds the parties' remaining comparable sales are similar to the subject in location, building classification, foundation type and most features. However, the appellant's best comparable lacks a finished basement and central air conditioning, unlike the subject. Nevertheless, the best comparables sold from March to August 2017 for prices ranging from \$294,000 to \$380,000 or from \$242.77 to \$336.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,990 or \$253.76 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record on a total estimated market value basis but within the range on a per square foot basis. However, after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported and a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer 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 based on assessment inequity.

The parties submitted 10 equity comparable properties for the Board's consideration. The Board gives less weight to the appellant's equity comparables #2, #4 and #6, due to their lack of a basement foundation and/or their difference in age when compared to the subject. The Board also gives less weight to the board of review's comparables #1 and #2, which are the same property, and comparable #3, due to their difference in age when compared to the subject. The Board finds the parties' remaining equity comparables have varying degrees of similarity to the subject. However, each either lacks central air conditioning and/or a finished basement, unlike the subject. Nevertheless, the best equity comparables have improvement assessments ranging from \$20,961 to \$24,096 or from \$18.13 to \$21.89 per square foot of living area. The subject's improvement assessment of \$21,741 or \$20.51 per square foot of living area falls within the

range established by the best equity comparables in this record. However, after considering adjustments to the best equity comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well supported and a reduction in the subject's assessment is not justified based on improvement assessment inequity.

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: December 20, 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

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

APPELLANT

Marion Gal, 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