



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

APPELLANT: Dina Ress
DOCKET NO.: 18-39318.001-R-1 through 18-39318.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dina Ress, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-39318.001-R-1	13-12-115-047-1001	2,375	11,008	\$ 13,383
18-39318.002-R-1	13-12-115-047-1002	2,375	11,008	\$ 13,383
18-39318.003-R-1	13-12-115-047-1003	2,375	11,008	\$ 13,383
18-39318.004-R-1	13-12-115-047-1004	2,375	11,008	\$ 13,383

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2018. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of four condominium units with a 100.00% total ownership interest in the common elements. The property is located in Jefferson Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six sale comparables. These sale comparables sold between October 2016 and October 2017 for \$138,000 to \$160,000. None of these comparables were

located within the subject's building. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$51,252.

The Board notified the board of review of the appeal by a letter dated March 5, 2020. On May 22, 2020, the board of review timely submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$53,532. The subject's assessment reflects a market value of \$535,320 when applying the 2018 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. Each of the subject units have an assessment that reflects a market value of \$133,830 when applying the 2018 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on five sale comparables. These sale comparables sold between April 2017 and October 2018 for \$550,000 to \$827,500. None of these comparables were located within the subject's building. The printouts from redfin.com submitted by the board of review all state that these five comparables were multi-family buildings. Additionally, all of the printouts from redfin.com state "Home facts updated by county records on Apr 20, 2020."

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.

"Real property taxes . . . which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner's corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole." 765 ILCS 605/10(a).

The Board finds the best evidence of market value to be all of the appellant's sale comparables. These sale comparables sold for prices ranging from \$138,000 to \$160,000. Each of the subject units have an assessment that reflects a market value of \$133,830, which is below the range established by the best comparables in this record. The board accorded the comparables submitted by the board of review no weight, as they were all multi-family buildings while the subject consists of four condominium units. Furthermore, the board finds the board of review's evidence, which consisted only of the printouts from redfin.com, to be unreliable and not credible. The board of review was notified of the appeal by a letter dated March 5, 2020, and filed its notes on appeal on May 22, 2020. However, in the interim, the board of review apparently updated its records regarding these five comparables, as the printouts from redfin.com all state "Home facts updated by county records on Apr 20, 2020." Thus, it appears that the board of review may have altered the records for these comparables to comport with its arguments made in this appeal. While there is no evidence to show that these records were updated incorrectly, the Board still finds that updating *all* of these records during the short two

and a half month period when the board of review was preparing its response to the appellant's appeal is peculiar. As such, the Board finds the board of review's sale comparables are unreliable and not credible, and accords them no weight in this analysis. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that 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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