



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

APPELLANT: Gecko Mack LLC  
DOCKET NO.: 18-44664.001-R-1  
PARCEL NO.: 30-32-301-023-0000

The parties of record before the Property Tax Appeal Board are Gecko Mack LLC, 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 **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:** \$3,000  
**IMPR.:** \$4,250  
**TOTAL:** \$7,250

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 one-story dwelling of frame exterior construction with 864 square feet of living area. The dwelling is approximately 94 years old. Features of the home include an unfinished basement and a 2-car garage. The property has a 7,500 square foot site and is located in Lansing, Thornton Township, Cook County. The subject is classified as a class 2-02 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 located in the same neighborhood code as the subject property. The comparables have sites that range in size from 3,000 to 7,370 square feet of land area and are improved with class 2-02 dwellings of frame exterior construction that range in size from 684 to 864 square feet of living area. The homes range in age from 69 to 93 years old. Each comparable has a basement with two having finished area. Three comparables

each have either a 1.5-car or a 2-car garage. The comparables sold from January 2017 to May 2018 for prices ranging from \$32,020 to \$72,495 or from \$38.49 to \$83.91 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$5,690.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,755. The subject's assessment reflects a market value of \$87,550 or \$101.33 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 information on four properties, two of which were sales. The responsive market value evidence consists of comparables #2 and #3 which are located in different neighborhood codes than the subject property. These comparables each have sites with 5,000 square feet of land area and are improved with one-story, class 2-02 dwellings of frame exterior construction that have 817 or 832 square feet of living area. The homes are 64 or 67 years old. One comparable has an unfinished basement and one comparable has a concrete slab foundation. Comparable #2 has central air conditioning and a 2-car garage. Comparable #3 has a fireplace. The properties sold in May 2015 and October 2016 for prices of \$45,000 and \$32,000 or for \$54.09 and \$39.17 per square foot of living area, land included, respectively. Based on this evidence the board of review requested 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the board of review comparables which sold in 2015 and 2016 are dated and are less likely to reflect the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales which have varying degrees of similarity to the subject but sold more proximate in time to the January 1, 2018 assessment date at issue. These comparables sold from January 2017 to May 2018 for prices ranging from \$32,020 to \$72,495 or from \$38.49 to \$83.91 per square foot of living area, including land. Most weight was given to comparable #4 as this property has the highest degree of similarity to the subject of the four comparables. Comparable #4 sold in October 2017 for \$72,495 or \$83.91 per square foot of living area, land included. The subject's assessment reflects a market value of \$87,550 or \$101.33 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's 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: April 20, 2021



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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