



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

APPELLANT: Karlo, Robert, & Carol Gregoric
DOCKET NO.: 18-44678.001-R-1
PARCEL NO.: 29-36-413-033-0000

The parties of record before the Property Tax Appeal Board are Karlo, Robert, & Carol Gregoric, the appellants, 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: \$3,075
IMPR.: \$11,276
TOTAL: \$14,351

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 masonry exterior construction with 1,654 square feet of living. The dwelling is approximately 39 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,689 square foot site and is located in Lansing, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend both overvaluation and lack of assessment equity concerning the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellants submitted information on four comparable properties that were located within the same neighborhood code as the subject. The

comparables have lots ranging in size from 5,226 to 10,273 square feet of land area which were improved with similar class 2-03 dwellings of frame or masonry exterior construction. The comparables range in size from 1,077 to 1,632 square feet of living area and range in age from 27 to 95 years old. Each comparable has a full unfinished basement, two comparables each have central air conditioning and three of the comparables have one or two fireplaces. Three comparables have either a 2-car or a 2.5-car garage. The comparables sold from February 2016 to November 2017 for prices ranging from \$54,000 to \$120,500 or from \$50.14 to \$73.84 per square foot of living area, including land.

In support of the inequity argument, the appellants submitted information on four comparables located in the same neighborhood code as the subject. The comparables consist of one-story class 2-03 dwellings of masonry or frame and masonry exterior construction. The dwellings range in age from 29 to 39 years old and range in size from 1,520 to 1,758 square feet of living area. Three of the homes have basements, two of which have formal recreation rooms and one comparable has a crawl-space foundation. Three of the dwellings feature central air conditioning, one home has a fireplace and each comparable has a two-car garage. The comparables have improvement assessments ranging from \$9,020 to \$10,144 or from \$5.46 to \$6.17 per square foot of living area.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$11,525. The requested assessment would reflect a total market value of \$115,250 or \$69.68 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The appellants also requested reduced improvement assessment of \$8,450 or \$5.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,351. The subject's assessment reflects a market value of \$143,510 or \$86.77 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$11,276 or \$6.82 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales. Board of review comparable #3 is the same property as appellants' comparable #3 with a newer date of sale and sale price. The four properties are each located within the same neighborhood code as the subject. The comparables have lots ranging in size from 7,680 to 9,375 square feet of land area and are improved with similar class 2-03 one-story dwellings of masonry exterior construction. The comparables range in size from 1,376 to 1,742 square feet of living area and range in age from 19 to 39 years old. Each comparable has a full or partial unfinished basement, central air conditioning, a fireplace and either a 2-car or a 2.5-car garage. The comparables sold from October 2015 to August 2017 for prices ranging from \$160,000 to \$205,000 or from \$91.85 to \$127.18 per square foot of living area, including land.

In support of its contention of the correct assessment on equity grounds, the board of review submitted information on four comparable properties located in the same neighborhood code as

the subject. The comparables consist of one-story class 2-03 dwellings of masonry exterior construction. The homes range in age from 39 to 48 years old and range in size from 1,596 to 1,794 square feet of living area. Each dwelling has a full unfinished basement, three homes have central air conditioning and a fireplace. Each of the comparables has a two-car garage. The comparables have improvement assessments ranging from \$11,353 to \$13,521 or from \$7.01 to \$8.10 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable properties with data on eight sales as one comparable was common to both parties but presented both 2016 and 2017 sale dates for the Board's consideration. The Board has given reduced weight to appellants' comparables #2 and #4 which are substantially older dwellings when compared to the subject. The Board has given reduced weight to the sale price depicted for the common comparable by the board of review as its sale #3 which appears to be a high-end outlier when compared to the other sales prices in the record. The Board has given reduced weight to board of review comparable #1 due to its sale date in 2015 which is less proximate in time to the valuation date at issue of January 1, 2018, than other comparable sales in the record.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 along with board of review comparable sales #2 and #4 which properties are similar to the subject in location, age, design, dwelling size and most features. These comparables sold from February 2016 to November 2017 for prices ranging from \$90,000 to \$175,000 or from \$56.39 to \$127.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$143,510 or \$86.77 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, the Board finds a reduction in the subject's assessment is not justified.

In the alternative, the taxpayers contend assessment inequity as a basis of the appeal concerning the improvement. 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 appellants did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #2 due to the lack of a basement as compared to the subject dwelling.

The Board finds the best evidence in the record of assessment equity consists of appellants' comparables #1, #3 and #4 along with the board of review comparables. These seven comparables have improvement assessments that range from \$9,020 to \$13,521 or from \$5.46 to \$8.10 per square foot of living area. The subject's improvement assessment of \$11,276 or \$6.82 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables in the record when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on inequity grounds.

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

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