



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

APPELLANT: Bilent Amendowski
DOCKET NO.: 19-25541.001-R-1
PARCEL NO.: 23-35-310-033-0000

The parties of record before the Property Tax Appeal Board are Bilent Amendowski, 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: \$8,203
IMPR.: \$27,946
TOTAL: \$36,149

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 2019 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 two-story dwelling of masonry construction with 2,840 square feet of living area. The dwelling is 30 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a 13,125 square foot site and is located in Orland Park, Palos Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument the appellant submitted a grid analysis containing four comparable sales that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 9,258 to 17,673 square feet of land area and were improved with class 2-78 dwellings of frame and masonry construction. The homes ranged in size from 2,176 to 2,964 square feet of living

area and ranged in age from 31 to 34 years old. The appellant's grid reported comparables #1, #2 and #4 as having full and unfinished basements, while comparable #3 had a partial and formal rec. room. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from January 2016 to February 2017 for prices ranging from \$230,000 to \$340,000 or from \$98.18 to \$124.63 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$31,152. The requested assessment would reflect a total market value of \$311,520 or \$109.69 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,149. The subject's assessment reflects a market value of \$361,490 or \$127.29 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 a sales grid analysis containing information on four comparable properties that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 10,000 to 12,640 square feet of land area and were improved with two-story dwellings of frame and masonry construction. The homes ranged in size from 2,302 to 3,150 square feet of living area and ranged in age from 31 to 35 years old. The comparables had full or partial basements that were unfinished. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from August 2016 to December 2019 for prices ranging from \$319,500 to \$460,000 or from \$133.66 to \$156.84 per square foot of living area, including land.

Based on this evidence the board of review requested that 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 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 suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their sales occurring greater than 22 months prior to the January 1, 2019 assessment date at issue. Likewise, the Board gave less weight to the board of review's comparables #1 and #2, due to their sales occurring greater than 17 months prior to the January 1, 2019 assessment date at issue. The Board finds the board of review's remaining comparables are most similar to the subject in location, style, age, size and features. These properties also sold most proximate in time to the January 1, 2019 assessment date at issue. These best two sales occurred in October or December 2019 and sold for prices of \$319,500 or \$380,000 or \$138.79 or \$133.66 per square foot of living area, including land,

respectively. The subject's assessment reflects a market value of \$361,490 or \$127.29 per square foot of living area, including land, which is supported by the market values of the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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: November 17, 2020



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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