



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

APPELLANT: Jacek Margosiak
DOCKET NO.: 19-34235.001-R-1
PARCEL NO.: 19-30-301-005-0000

The parties of record before the Property Tax Appeal Board are Jacek Margosiak, 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: \$2,790
IMPR.: \$7,609
TOTAL: \$10,399

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 is improved with a 1-story dwelling of masonry exterior construction with 1,056 square feet of living area. The dwelling is approximately 60 years old. Features of the dwelling include a concrete slab foundation.¹ The property has a 3,720 square foot site and is located in Burbank, Stickney Township, Cook County. The subject is classified as a class 2-03 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 that were located within the same neighborhood code as the subject. The comparables have sites that range in size from 3,532 to

¹ The appellant did not provide Section III of the Residential appeal petition. However, the appellant reported in the grid analysis that the subject foundation was "Craw and Formal Rec. Room" while the board of review reported it to be "slab" which was unrefuted in written rebuttal by the appellant.

10,374 square feet of land area. The comparables are improved with class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,035 to 1,104 square feet of living area. The homes range in age from 49 to 76 years old. Two comparables each have an unfinished basement and two comparables each have a crawl space foundation. One comparable has central air conditioning. Three comparables each have a 2-car garage. The properties sold from April 2017 to July 2018 for prices ranging from \$90,516 to \$113,500 or from \$83.58 to \$106.06 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$10,399 which would reflect a total market value of \$103,990 or \$98.48 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 appellant's submission included a copy of the "Cook County Board of Review" final decision disclosing the subject has a total assessment of \$14,101. The subject's assessment reflects an estimated market value of \$141,010 or \$133.53 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 a different total assessment for the subject than the final decision provided by the appellant. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings with varying degrees of similarity to the subject in features. The Board will not consider this equity information, as it is not responsive to the appellant's overvaluation argument.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted four comparable sales to the Board for consideration. The Board gives less weight to the appellant's comparables #2 and #4 which have 2017 sale dates occurring less proximate in time to the subject's January 1, 2019 assessment date at issue than other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 which are more similar to the subject in location, age, and dwelling size with varying degrees of similarity in other features. However, the appellant's comparable #3 has a basement foundation

and central air conditioning, unlike the subject, suggesting downward adjustments for these differences would be necessary to make them more equivalent to the subject. Nevertheless, these two comparables sold in June and July 2018 for prices of \$90,516 and \$113,500 or of \$83.58 and \$102.81 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$141,010 or \$133.53 per square foot of living area, land included, which falls above the two best comparable sales in this record and is excessive. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment is 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: May 21, 2024



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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