



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

APPELLANT: Jan Sikon
DOCKET NO.: 19-34261.001-R-1
PARCEL NO.: 18-27-208-008-0000

The parties of record before the Property Tax Appeal Board are Jan Sikon, 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: \$4,534
IMPR.: \$11,577
TOTAL: \$16,111

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 consists of a multi-level dwelling of frame and masonry construction with 968 square feet square feet of living area. The dwelling is approximately 31 years old. Features of the home include a partial basement with a formal recreation room, a fireplace, and a two-car garage. The property has a 10,076 square foot site and is located in Justice, Lyons Township, Cook County. The subject is classified as a class 2-34 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 have the same neighborhood code as the subject. The comparables have sites ranging in size from 8,125 to 8,684 square feet of land area. The comparables are described as class 2-34 or class 124-51 dwellings of frame or frame and masonry exterior construction that range in size from 1,220 to 1,593 square feet of

living area and in age from 37 to 43 years old. Each comparable has a partial basement with finished area, central air conditioning and a two-car garage. Two comparables each have a fireplace. The properties sold from January 2017 to October 2019 for prices ranging from \$110,000 to \$192,000 or from \$69.05 to \$147.69 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,111. The subject's assessment reflects a market value of \$161,110 or \$166.44 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 comparables, two of which have the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 7,760 to 10,050 square feet of land area and are improved with multi-level dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 974 to 1,012 square feet of living area and in age from 33 to 57 years old. Each property has a partial basement, three of which have finished area. Three comparables have central air conditioning; two comparables each have a fireplace; and each comparable has a two-car garage. The comparables sold from March 2017 to August 2019 for prices ranging from \$188,000 to \$270,000 or from \$188.00 to \$266.80 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 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 record contains eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar to the subject in dwelling size. The Board gives less weight to board of review comparables #1 and #2 which are older dwellings located within a different assessment neighborhood code when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #3 and #4 which are most similar to the subject in location, age, dwelling size and features. These comparables sold in November 2017 and August 2019 for prices of \$189,000 and \$270,000 or for \$189.00 and \$266.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$161,110 or \$166.44 per square foot of living area, including land, which is lower than the two best comparable sales in this record both on overall market value and price per square foot. Based on this evidence 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:

May 16, 2023



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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