



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

APPELLANT: Patrycja Wierzba
DOCKET NO.: 19-34611.001-R-1
PARCEL NO.: 09-13-314-019-0000

The parties of record before the Property Tax Appeal Board are Patrycja Wierzba, the appellant(s), 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: \$5,815
IMPR.: \$25,963
TOTAL: \$31,778

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 61-year-old, multi-level, single-family dwelling of frame and masonry construction with 1,339 square feet of living area. Features of the home include a partial finished basement with a formal recreation room, central air conditioning and a two-car garage. The property has a 7,504 square foot site and is located in Morton Grove, Maine Township, Cook County and is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation and assessment inequity in this appeal.

In support of the overvaluation argument, the appellant submitted evidence of four suggested comparable sales with varying degrees of similarities to the subject. The comparables were multi-level single-family dwellings of either masonry construction or masonry and frame

construction. They range in size from 1,268 to 1,573 square feet of building area. They sold from January 2017 to October 2019 for prices ranging from \$188.49 to \$231.86 per square foot of building area, including land.

In support of the assessment inequity argument the appellant presented evidence on eight equity comparables with varying degrees of similarities to the subject. The improvements ranged in size from 1,339 to 1,744 square feet of living space and in improvement assessment from \$16.75 to \$18.35 per square foot of living area.

In a submitted brief the appellant reasserted that the subject property was over assessed. Based on this evidence the appellant requested the subject's total assessment be reduced to \$28,533.

The "Board of Review Notes on Appeal" disclosed the total assessment for the subject of \$31,778. The subject property has an improvement assessment of \$25,963 or \$19.39 per square foot of living area. The subject's assessment reflects a market value of \$317,780 or \$237.33 per square foot of living area, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four class 2-34 equity comparables which also contained sales data. They are improved with a multi-level single-family dwelling that ranged in size from 1,204 to 1,488 square feet of living area and in assessment from \$19.91 to \$22.16. The sales data indicated that they sold from July 2019 to December 2019 for prices ranging from \$252.49 to \$319.77 per square foot of building area, including land.

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).

Conclusion of Law

The taxpayer asserted 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 best evidence of market value to be the appellant's comparables #2 through 4 and the board of review's comparables. These three comparables had sales prices ranging from

\$188.49 to \$319.77 per square foot of building area, including land. The remaining comparables were given less weight due to differences in size. In comparison the subject's assessment reflects a market value of \$237.33 per square foot of building area, land included, is within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

The taxpayer also 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 best evidence of assessment equity to be the appellant's comparables #2, #3, #6, #7, and #8 and the board of review's comparables #1, #2 and #3. These comparables had improvement assessments ranging from \$16.75 to \$22.16 per square foot of building area. The remaining comparables were given less weight due to differences in construction. In comparison the subject's improvement assessment of \$19.39 per square foot of building area is within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements 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:

December 19, 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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