



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

APPELLANT: Sofia Gliner  
DOCKET NO.: 19-34614.001-R-1  
PARCEL NO.: 09-17-406-032-1006

The parties of record before the Property Tax Appeal Board are Sofia Gliner, 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:** \$629  
**IMPR.:** \$8,593  
**TOTAL:** \$9,222

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 residential condominium unit with an 8.03% ownership interest in the common elements located in a 60-year-old, twelve-unit building. The property has a 12,063 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-99 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 limited information on four sales comparables. The total per square foot of living space of each the comparables was not provided. The comparables sold from December 2015 through May 2016 for prices ranging from \$90,000 to \$113,450 for a combined total sales price of all four comparables of \$395,605. The appellant deducted 10.00% from the total sales price for each comparable to account for personal property. The appellant arrived at a total

market value price of all four comparables of \$374,710 after applying the 10% deduction for personal property. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$8,393.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,222. The subject's assessment reflects a market value of \$92,220 when applying the statutory level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three suggested sales comparables. The comparables sold from May 2016 through September 2016 for prices ranging from \$95,500 to \$113,450. All three comparables were also provided by the appellant.<sup>1</sup>

### **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 appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board concludes that the best evidence of the subject's market value are the three sales comparables submitted by the board of review, two of which were also submitted by the appellant. The Board notes two of the submitted comparable sales provided by the appellant occurred in 2015, four years prior to the lien date at issue. As such, the Board finds these sales occurred too distant in time to be an accurate indicator of the subject's fair market value on January 1, 2019. The Board further finds that there was no evidence submitted to show that personal property was included in any of the sale transactions, and that no deduction is warranted for this factor.

In its determination of the proper assessment, the board of review added the total compensation from these three sales together, and the total was \$318,950. The board of review also determined that the three condominium units together constituted a 27.77% interest in the building and calculated the full value of the three units in the building as \$1,148,541. The board of review then multiplied this figure by the subject unit's 803% interest in the building as a whole and determined that the unit should be assessed at \$9,222, reflecting a market value of \$92,228, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject's current assessment reflects a market value below the market value established by the best comparables in this record. Based on this record, the Board finds

---

<sup>1</sup> The total sales price provided by the appellant for one of the comparable reflected the total sales price for a 2015 sale of the comparable. The BOR provided sales information for the same comparable that reflected the total sales price for a 2016 sale.

the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not 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:

January 16, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Sofia Gliner, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602