



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

APPELLANT: Diane Musial-Kekatos  
DOCKET NO.: 19-44479.001-R-1  
PARCEL NO.: 12-36-409-041-0000

The parties of record before the Property Tax Appeal Board are Diane Musial-Kekatos, 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 **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:** \$4,986  
**IMPR.:** \$12,186  
**TOTAL:** \$17,172

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 5,541 square foot parcel of land improved with a 72-year-old, two-story, masonry, single-family dwelling, containing 1,344 square feet of living area. The property is located in Elmwood Park, Leyden Township, Cook County and is a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its overvaluation argument, appellant submitted sales information on four comparable properties that sold between November 2018 and November 2019 for prices ranging between \$113.43 to \$170.45 per square foot of living area, including land. The comparable sales had two or more story dwellings of either frame or masonry construction, and between 1,472 and 1,672 square feet of living area.

In support of its assessment inequity argument, appellant submitted information on seven suggested equity comparables. They were each improved with a two-story, single-family dwelling, of either masonry, frame, or masonry and frame construction. They ranged in size between 1,476 and 1,989 square feet of living area and in improvement assessment between \$11.42 and \$13.20 per square feet of living area. Based on this evidence, appellant requested a reduction in the subject's assessment to \$17,655.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$25,173, with an improvement assessment of \$20,187, or \$15.02 per square feet of living area. The subject's assessment reflects a market value of \$251,730, or \$187.30 per square foot of living area when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted four sales comparables and four equity comparables.

The board of review's four sales comparables were each improved with a two-story, single-family dwelling, of either frame or masonry construction. They ranged in size between 960 and 1,406 living area square feet and sold between June 2017 and February 2019 for prices ranging between \$200.16 and \$291.61 per square foot of living area, including land.

Each of the board of review's equity comparable properties were improved with a two-story, single-family dwelling of masonry construction that ranged in size between 1,166 and 1,458 square feet of living area and in assessment between \$16.00 and \$17.25 per square foot of living area.

### **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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's sale comparables #2, #3, and #4. These properties sold in 2018 or 2019 for prices ranging between \$113.43 and \$127.77 per square foot of living area, including land. They were most similar to the subject property in living area square footage and/or closest to it in proximity. The subject's current assessment of \$187.30 per square foot of living area, including land, reflects a market value above the market value established by the best comparables in this record. Based on this record, the Board finds appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is warranted. The Board finds the subject property to now be fairly and equitably assessed.

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:

April 18, 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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