



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

APPELLANT: Rosanna Babicz  
DOCKET NO.: 19-50101.001-R-1  
PARCEL NO.: 12-23-200-033-0000

The parties of record before the Property Tax Appeal Board are Rosanna Babicz, 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:** \$ 4,350  
**IMPR.:** \$17,630  
**TOTAL:** \$21,980

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 one and one-half story dwelling of masonry exterior construction that has 1,188 square feet of living area. The dwelling is approximately 72 years old. The home features a full unfinished basement, central air conditioning and a two-car garage. The subject has a 3,480 square foot site. The subject is a Class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is located in Jefferson Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The subject's land assessment was not challenged. In support of this claim, the appellant submitted a grid analysis of four comparable sales located in the same assessment neighborhood code as the subject. The comparables consist of Class 2-03 dwellings of masonry exterior construction that range in age from 66 to 68 years old. Three comparables

have full or partial unfinished basements and one comparable has a partial finished basement. The comparables have central air conditioning; one comparable has a fireplace; and each comparable has a two-car garage. The dwellings range in size from 3,710 to 1,775 square feet of living area and three comparables are situated on sites that range in size from 5,226 to 7,370 square feet of land area. The comparables sold from July 2017 to July 2018 for prices ranging from \$185,000 to \$298,000 or from \$105.11 to \$170.65 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 property of \$21,980. The subject's assessment reflects an estimated market value of \$219,800 or \$185.02 per square foot of living area including land area when applying Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted four comparable sales located in the same assessment neighborhood code and within ¼ of a mile from the subject. The comparables consist of one-story or one and one-half story dwellings of masonry or frame exterior construction that are 54 to 77 years old. Three comparables have full unfinished basements and one comparable has a finished basement. Three comparables have central air conditioning and three comparables have a two-car garage. The dwellings range in size from 1,070 to 1,498 square feet of living area and are situated on sites that contain 3,720 square feet of land area. The comparables sold from May 2018 to November 2019 for prices ranging from \$256,000 to \$397,800 or from \$239.25 to \$289.92 per square foot of living area including land. Comparable #4 was also a comparable property used by the appellant with a reported sale in July 2018 for \$226,500 or \$151.20 per square foot of living area including land. This property re-sold in June 2019 for \$397,800 or \$265.55 per square foot of living area including land. The board of review contends that by adjusting the subject's square footage to the lowest per square foot sale price results in a hypothetical market value for the subject of \$284,229 resulting in an assessment of \$28,423, which supports the correctness of the subject's assessment of \$21,980. The Board of review did not request an increase in 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 as an alternative basis of the appeal. 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.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparable #1 re-sold just six months after the subject's January 1, 2019 assessment date for a considerably greater amount than reported by the appellant. Comparables #2 and #4 sold in July 2017 and September 2017, which are considered dated in relation to the subject's January 1, 2019 assessment date and therefore less indicative of market value. Comparables #3 and #4 are larger in dwelling size when

compared to the subject. The Board gave less weight to comparables #1 and #2 submitted by the board of review as each comparable is newer in age when compared to the subject. The Board finds comparables #3 and #4 submitted by the board of review are most similar to the subject in location, land area, design, age, dwelling size and features. These comparables sold in June and November of 2019 for prices of \$256,000 and \$297,800 or \$239.25 and \$265.55 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$219,800 or \$185.02 per square foot of living area including land, which is considerably less than the two most similar comparable sales contained in the record suggesting the subject is undervalued. However, the board of review asserted that by adjusting the subject's square footage to the lowest per square foot sale price results in a hypothetical market value of \$284,229 or an assessment of \$28,423, which supports the correctness of the subject's assessment of \$21,980. Based on this record, the Board finds the subject's assessment is 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:

April 20, 2021



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

Rosanna Babicz, 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