



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

APPELLANT: Vicki Mukollari  
DOCKET NO.: 19-53872.001-R-1  
PARCEL NO.: 13-18-307-047-0000

The parties of record before the Property Tax Appeal Board are Vicki Mukollari, 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:** \$4,174  
**IMPR.:** \$14,438  
**TOTAL:** \$18,612

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 3,630 square foot parcel of land improved with an 89-year-old, one-story, frame and masonry, single-family dwelling, containing 846 square feet of living area. The property is located in Harwood Heights, Norwood Park Township, Cook County and is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its overvaluation argument, the appellant submitted sales information on four comparable properties that sold between August of 2017 and October of 2018 for prices ranging from \$174.25 to \$221.05 per square foot of living area, including land. The comparable sales properties had one-story dwellings of either frame or frame and masonry construction and ranged from 858 to 990 of square feet of living area.

In support of its assessment inequity argument, the appellant submitted information on seven suggested equity comparables. Each were improved with one-story dwellings of frame construction. They ranged from 751 to 981 of square feet of living area and in improvement assessment between \$14.36 and \$17.47 per square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$17,146.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$19,571, with an improvement assessment of \$15,397, or \$18.20 per square feet of living area. The subject's assessment reflects a market value of \$195,710, or \$231.34 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 comparable properties. Each of the comparable properties were improved with a one-story, single-family dwelling of either frame or frame and masonry construction. They ranged in size between 693 and 1,104 square feet of living area and in assessment between \$14.49 and \$22.39 per square foot of living area. The board of review also included information in its grid analysis indicating the subject property sold in July of 2016 for \$200,000, or \$236.41 per square foot of living 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). 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 sales comparables #1, #3, and #4. These properties sold in either 2017 or 2018 for prices ranging between \$195.77 and \$221.05 per square foot of living area, including land. They were most similar to the subject property in living area square footage and/or had sales dates closest to the lien year at issue in the instant appeal. The board of review did not submit any sales comparables. The sale of the subject property in July of 2016 is given little weight by the Board as that sale date is too far removed from the lien year at issue in the instant appeal. The subject's current assessment of \$231.34 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 the 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 now finds the subject property to 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: February 20, 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

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