



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

APPELLANT: Peter Jurek
DOCKET NO.: 19-53897.001-R-1
PARCEL NO.: 15-36-209-043-0000

The parties of record before the Property Tax Appeal Board are Peter Jurek, 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: \$9,500
IMPR.: \$43,003
TOTAL: \$52,503

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 2-story dwelling of frame and masonry exterior construction with 3,090 square feet of living area. The dwelling is approximately 25 years old. Features of the home include a basement with finished area,¹ central air conditioning, and a two-car garage. The property has an 11,875 square foot site and is located in Riverside, Riverside Township, Cook County. The subject is classified as a class 2-78 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 information on four comparable sales that have the same assessment

¹ For the subject's basement area, the appellant reported "Craw and Formal Rec. Room" and the board of review reported "full finished." Although the parties agree the subject has a basement; the board is unable to determine if it has a partial or a full basement.

neighborhood code as the subject. The comparables have sites ranging from 6,850 to 12,558 square feet of land area that are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,123 to 3,760 square feet of living area. The dwellings are from 16 to 60 years old. The appellant reported one comparable has a “Slab and Unfinished” basement area, one comparable has a “Crawl and Unfinished” basement area, and two comparables have “Full and Formal Rec. Room” basement area. Two comparables each have central air conditioning, three comparables have either one or two fireplaces, and each comparable has from a one-car to a three-car garage. The comparables sold from April 2017 to December 2018 for prices ranging from \$130,000 to \$505,000 or from \$61.23 to \$144.20 per square foot of building area, including land.

Based on this evidence the appellant requested the subject’s total assessment be reduced to \$32,864. The requested assessment reflects a market value of \$328,640 or \$106.36 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,503. The subject's assessment reflects a market value of \$525,030 or \$169.92 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject. The comparables have sites ranging from 7,068 to 11,354 square feet of land area that are improved with class 2-78, two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,680 to 3,764 square feet of living area. The dwellings are either 1 or 4 years old. Each comparable has a basement with finished area, central air conditioning, and two-car garage. Three comparables each have one or two fireplaces. The comparables sold from October 2018 to November 2019 for prices ranging from \$770,000 to \$932,500 or from \$205.90 to \$287.31 per square foot of building area, including land. Based on this evidence, the board of review requested that the assessment be confirmed.

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties’ submitted eight comparable sales for the Board’s consideration. However, the Board finds none of the comparables are truly similar to the subject property due to significant differences in their ages, dwelling sizes, and/or lack of central air conditioning. Nonetheless, the Board gives less weight to the appellant’s comparables #3 and #4 which have sale dates that occurred in 2017, which is less proximate in time to the January 1, 2019 assessment date at issue

for the subject property. The remaining six comparables sold proximate in time to the subject's assessment date at issue. These six comparables sold for prices ranging from \$130,000 to \$932,500 or from \$61.23 to \$287.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$525,030 or \$169.92 which falls within the range established by these six comparables. Based on this record and after considering adjustments to the six remaining comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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:

May 21, 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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