



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

APPELLANT: Janusz Kubik  
DOCKET NO.: 20-26256.001-R-1  
PARCEL NO.: 13-18-102-015-0000

The parties of record before the Property Tax Appeal Board are Janusz Kubik, 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:** \$4,278  
**IMPR.:** \$16,088  
**TOTAL:** \$20,366

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 2020 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 is improved with a 60-year-old, one-story, single-family dwelling of masonry construction with 1,070 square feet of living area. Features of the home include a full unfinished basement, one full bathroom and a two-car garage. The property is situated on 3,720 square feet of land in Harwood Heights, Norwood Park Township, Cook County. It is a Class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, the appellant submitted four comparable sales with varying degrees of similarity to the subject. The appellant did not report the exact proximity of the comparables to the subject but disclosed that all the comparables had the same neighborhood code as the subject. The comparables are described as single-family dwellings of either frame or masonry

construction. The comparable sales occurred from October 2018 to July 2020 for prices ranging from \$135.91 to \$184.32 per square foot of living area, including land.

In support of the equity argument, the appellant submitted information on six equity comparables with varying degrees of similarities to the subject. The comparables had improvement assessments ranging from \$12.66 to \$17.16 per square foot of living area. Based on the submitted evidence on both basis of appeal, the appellant requested the subject's total assessment be reduced to \$16,971.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$23,899 with an improvement assessment of \$19,621 or \$18.34 per square foot of living area. The total assessment reflects a market value of \$238,990 or \$223.36 per square foot of living area, land included, using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables all of which contained sales data.

The comparables are described as one-story, single-family dwellings of masonry construction. The comparables was located either in the same subarea as the subject or within a block or a ¼ mile radius of the subject. They ranged improvement assessment from \$17.84 to \$23.74 per square foot of living area. The comparables sold between October 2017 to July 2019 for prices ranging from \$321.96 to \$331.56 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

Prior to a scheduled January 23, 2024, hearing before a PTAB Administrative Law Judge the parties entered into a written agreement to waive hearing and have a decision rendered based on the previously submitted evidence.

### **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 best evidence of market value to be the appellant's sales comparables #1, #3 and #4 and the board of review's sales comparable #2 and #3. These comparables had sales prices ranging from \$135.91 to \$327.41 per square foot of living area, including land. In comparison the subject's assessment reflects a market value of \$223.36 per square foot of building area, land included, is within the range of the best comparables in this record. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds

the subject's improvement assessment, on this basis, is supported. The Board finds that the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is not justified.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof, and that a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3 and #5 and the board of review's comparables #2 and #3. These equity comparables had improvement assessments that ranged from \$14.01 to \$18.08 per square foot of living area. The subject's improvement assessment of \$18.34 per square foot of living area falls above the range established by the best comparables in this record. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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: \_\_\_\_\_

August 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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