



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

APPELLANT: Leah Burkiewicz
DOCKET NO.: 20-41222.001-R-1
PARCEL NO.: 18-04-104-003-0000

The parties of record before the Property Tax Appeal Board are Leah Burkiewicz, 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: \$6,165
IMPR.: \$37,314
TOTAL: \$43,479

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 consists of a two-story dwelling of frame exterior construction with 2,200 square feet of living area. The dwelling is approximately 102 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 6,850 square foot site and is located in LaGrange, Lyons Township, Cook County. The subject is classified as a Class 2-05 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 located in the same neighborhood code as the subject and one of which is on the same street as the subject. The comparable parcels range in size from 6,378 to 6,700 square feet of land area which are each improved with a Class 2-05 dwelling of frame or masonry exterior construction. The homes range in age from 90 to 97

years old and range in size from 1,202 to 2,200 square feet of living area. Each comparable has a full unfinished basement. Two dwellings have central air conditioning and two dwellings each have a fireplace. Three of the comparables have either a one-car or a two-car garage. The comparables sold from December 2018 to July 2020 for prices ranging from \$304,500 to \$348,850 or from \$145.45 to \$189.95 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$37,166.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,479. The subject's assessment reflects a market value of \$434,790 or \$197.63 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 its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject and within ¼ of a mile from the subject. The comparable parcels range in size from 6,250 to 6,850 square feet of land area which are each improved with a Class 2-05 two-story dwelling of frame or stucco exterior construction. The homes range in age from 89 to 105 years old and range in size from 1,906 to 2,171 square feet of living area. Each comparable has a basement, one of which has finished area. Two dwellings have central air conditioning. Each dwelling has a fireplace and from a one-car to a two-car garage. The comparables sold from April 2017 to November 2020 for prices ranging from \$510,000 to \$695,000 or from \$246.02 to \$320.13 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of 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. 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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and board of review comparables #3 and #4 due to the sales dates in 2017 and 2018, more remote in time to the lien date at issue and less likely to be indicative of the subject's market value. The Board has given reduced weight to appellant's comparable #2 due to its substantially smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 as well as board of review comparable sales ##1 and #2 which present varying degrees of similarity to the subject property. These comparables sold for prices ranging from \$304,500 to \$560,000 or from \$145.45 to \$279.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$434,790 or \$197.63 per square foot of living area, including land, which is within the range established by the best comparable sales in this

record. Based on this evidence and after considering adjustments to the best comparables for differences in age, finished basement, air conditioning and/or garage amenity differences, the Board finds a reduction in the subject's assessment is not 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:

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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