



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

APPELLANT: Robert Karlo & Carol Gregoric
DOCKET NO.: 20-44446.001-R-1
PARCEL NO.: 30-31-418-011-0000

The parties of record before the Property Tax Appeal Board are Karlo, Robert & Carol Gregoric, 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: \$2,400
IMPR.: \$4,200
TOTAL: \$6,600

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 74-year-old, one-story building of frame construction containing 1,012 square feet of gross building area. Features of the subject include a full unfinished basement and a two-car garage. The property is situated on 6,400 square feet of land in Thornton Township, Cook County. It is a Class 2 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 the overvaluation argument, the appellant submitted information on four suggested comparable sales. In support of the assessment inequity argument, the appellant submitted information on four suggested equity comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,725. The subject property has an improvement assessment of \$6,325, or \$6.25 per square foot of living area. The subject's assessment reflects a market value of \$87,250, or \$86.22 per square foot of living area including land, when applying the 2020 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties and on four suggested sale comparable properties.

The appellant argued at hearing the suggested comparable sale properties and four suggested equity properties support an assessment reduction. The appellant highlighted the similarity of living area, geographic proximity, and exterior construction material to the subject property. The board of review argued its suggested comparable properties were most similar with the subject property for various key characteristics.

The board of review at hearing moved for admission of its four-document Group Exhibit for Exhibits #1, #2, #3 and #4. These exhibits were served on the appellant and Board on the morning of the hearing in a digital format via email. The board of review offered these exhibits as rebuttal to the suggested comparable properties submitted by the appellant.

Exhibit #1 was a recorded Special Warranty Deed from Federal Home Loan Mortgage Corporation for the appellant's sale comparable #1 at 18437 Ridgewood Avenue. Exhibit #1 disclosed a \$63,000 sale price. Exhibit #2 was a recorded Special Warranty Deed from Cook County Land Bank Authority for the appellant's sale comparable #3 at 18313 Ridgewood Avenue. Exhibit #2 did not disclose a sale price for appellant's #3. The board of review argued Exhibits #1 and #2 evinced the sales of appellant's comparable sales #1 and #3 were distressed and, therefore, not at fair market value.

Exhibit #3 was a Warranty Deed, recorded July 11, 2023, for the appellant's sale comparable #4 at 17829 Ridgewood Avenue. It disclosed a \$194,000 sale price. The board of review argued Exhibit #3 disclosed appellant's comparable sale #4 was sold for a higher per square foot value in 2023 than the sale reported by the appellant in 2018.

Exhibit #4 was a Warranty Deed, recorded March 16, 2018, for the appellant's sale comparable #4 at 17829 Ridgewood Avenue. The board of review argued Exhibit #4 disclosed appellant's comparable sale #4 was sold at \$120,000 in 2018, a much higher sale price than the sale reported by the appellant.

The appellant objected to the admission of the Group Exhibit as not timely since it was submitted by the board of review on the morning of the hearing. The Board reserved ruling on the board of review's offer of the Group Exhibit for admission.

Conclusion of Law

The Board accepts the board of review's Group Exhibit of Exhibits #1 through #4 into evidence over the objection of the appellant. These exhibits were offered as rebuttal to the appellant's suggested comparable sale properties and not as substantive evidence in the board of review's case-in-chief. They were proposed for introduction prior to the hearing and in a digital format. *See 86 Ill.Admin.Code §1910.67(e)(6)*. The Board finds these exhibits are relevant and have probative value as to the sales market argument advanced by the appellant, yet the Board gives them minimal weight. Rather, the Board finds the quality of suggested comparable properties submitted by both parties and their key property characteristics more dispositive of the issues raised.

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 met 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 the appellant's comparable sale(s) #2 and #3. These comparable properties sold for prices ranging from \$54.43 to \$66.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$86.22 per square foot of living area including land, which is above the range established by the best comparable sales in this record. The appellant's properties were in the same general neighborhood as the subject and were similar in most key characteristics. The board of review's suggested comparable sale properties were in distant neighborhoods and dissimilar with the subject for many characteristics, including living area. In weighing the suggested properties from both parties, the Board finds the appellant's #2 and #3 most similar with the subject.

The Board finds the board of review's exhibits did not rebut the sale prices per square foot of the appellant's comparable sales #2 and #3. No board of review exhibit was offered about appellant's #2; the board of review's exhibit offered about appellant's #3 did not disclose a sale price. Exhibit #2 disclosed a Special Warranty Deed for appellant's #3; the board of review argued this was evidence of a distressed sale not at fair market value. The Board accords this evidence minimal weight since, although relevant, is not sufficient proof of a distressed sale without supporting information. At best, the Special Warranty Deed disclosed conveyance of title with some special conditions or circumstances, none of which were in evidence. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is justified.

The appellant 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 and recommended 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)*. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed. *See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board*, 2020 IL App (1st) 180994, ¶¶ 34-36, thereby obviating the need to rule on the appellant's assessment inequity argument.

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

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: _____

March 18, 2025

Clerk of the Property Tax Appeal Board

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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