



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

APPELLANT: Stanislaw Senddecki
DOCKET NO.: 20-46796.001-R-1
PARCEL NO.: 10-19-118-027-0000

The parties of record before the Property Tax Appeal Board are Stanislaw Senddecki, 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: \$6,125
IMPR.: \$19,057
TOTAL: \$25,182

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 one-story dwelling of masonry exterior construction with 1,285 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a full basement with finished area, central air conditioning and a two-car garage. The property has a 6,448 square foot site and is located in Niles, Niles Township, Cook County. The subject is classified as a class 2-03 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 three suggested comparable sales which are located in the same neighborhood code as the subject. The comparable parcels range in size from 5,850 to 6,344 square feet of land area and are each improved with a class 2-03 dwelling of masonry exterior construction. The homes range in age from 64 to 69 years old and range in size from

1,285 to 1,666 square feet of living area. Each comparable has a basement, where comparable #2 has finished area. Comparable #1 has central air conditioning and a fireplace. Each comparable has either a 1.5-car or a 2.5-car garage. The comparables sold from December 2018 to August 2019 for prices ranging from \$160,000 to \$300,000 or from \$116.36 to \$180.07 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$20,271.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,182. The subject's assessment reflects a market value of \$251,820 or \$195.97 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, where board of review comparable #4 reflects a subsequent sale of the the same property as appellant's comparable #2. The comparables are located in the same neighborhood code as the subject and either in the subarea or ¼ of a mile from the subject. The comparable parcels range in size from 6,231 to 6,360 square feet of land area and are each improved with a class 2-03 one-story dwelling of masonry exterior construction. The homes range in age from 61 to 64 years old and range in size from 1,062 to 1,295 square feet of living area. Each comparable has a basement, two of which have finished area. Comparables #2 and #3 have central air conditioning. Each comparables has from a 1-car to a 2.5-car garage. The comparables sold from January to October 2020 for prices ranging from \$272,500 to \$440,000 or from \$242.72 to \$339.77 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 six comparables sales, one of which was common to both parties, in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 which both differ in age and dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables in the record, appellant's comparable sale #2/board of review comparable #4 as well as board of review comparable sales #1, #2 and #3, which are more similar to the subject in age, dwelling size and some features. Adjustments to the comparables for lack of basement finish and/or lack of central air conditioning are necessary to make the comparables more similar to the subject. Likewise, none of these comparables is identical to the subject in garage size necessitating appropriate

adjustments to make this characteristic also more similar to the subject. These comparables sold for prices ranging from \$229,000 to \$440,000 or from \$176.83 to \$339.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$251,820 or \$195.97 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Additionally, the Board finds that board of review comparable #2 is the most similar property to the subject. While upward adjustments for lack of basement finish and a one-car garage are necessary to make board of review comparable #2 more similar to the subject, this comparable sold for \$311.28 per square foot of living area, including land, as compared to the subject's estimated market value of \$195.97 per square foot of living area, including land, based on its assessment.

Therefore, in light of this record and after considering appropriate adjustments to the best comparables in comparison to the subject, the Board finds a reduction in the subject's 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: _____

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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