



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

APPELLANT: Laura Novick
DOCKET NO.: 21-35073.001-R-1
PARCEL NO.: 17-19-422-044-0000

The parties of record before the Property Tax Appeal Board are Laura Novick, 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: \$16,632
IMPR.: \$39,368
TOTAL: \$56,000

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 2021 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 2-story building of frame and masonry exterior construction with 4,665 square feet of gross building area.¹ The building is approximately 148 years old. Features of the building include a full basement, central air conditioning, four full bathrooms, and a 4-car garage. The property has a 5,544 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment uniformity regarding the improvement as the bases of the appeal.

¹ The best evidence of the subject's size was the Cook County Assessor's Office property characteristics printout submitted by the appellant and unrefuted by the board of review.

In support of the overvaluation argument, the appellant submitted information on three comparable sales that are located within the same neighborhood code as the subject property. The properties have sites ranging in size from 2,976 to 3,256 square feet of land area. The comparables are improved with class 2-11 buildings of wood (frame) or masonry exterior construction ranging in size from 3,720 to 4,668 square feet of gross building area. The comparables range in age from 71 to 136 years old. Two comparables each have a full basement and one comparable has a slab foundation. Each comparable has two or three full bathrooms and one fireplace. Comparable #1 has a 2-car garage. The properties sold from June 2020 to November 2021 for prices ranging from \$215,000 to \$475,000 or from \$53.32 to \$110.22 per square foot of gross building area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of this argument, the appellant submitted information, including property characteristics printouts, on five equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with class 2-11 multi-family dwellings ranging in size from 3,432 to 5,381 square feet of gross building area. The dwellings range in age from 1 to 138 years old. One comparable has a full basement finished with an apartment, two comparables each have a slab foundation, and two comparables lack foundation information. Each comparable has from three to six full bathrooms with comparable #3 having three additional half bathrooms. Comparable #2 has a 2-car garage. The comparables have improvement assessments that range from \$12,062 to \$40,390 or from \$3.17 to \$7.66 per square foot of gross building area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$41,889 reflecting a market value of \$418,890 or \$89.79 per square foot of gross building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% and based on 4,665 square feet of living area. The request would lower the subject's improvement assessment to \$25,257 or \$5.41 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,000. The subject's assessment reflects a market value of \$560,000 or \$120.04 per square foot of gross building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% and based on 4,665 square feet of gross building area. The subject has an improvement assessment of \$39,368 or \$8.44 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables, each of which has equity data and two of which have sales data. The comparables are located in the same neighborhood code as the subject property. The comparables have sites with either 3,125 or 3,175 square feet of land area. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 3,206 to 5,145 square feet of gross building area. The buildings range in age from 128 to 138 years old. Three comparables each have a full basement, two of which are finished with an apartment, and one comparable has a slab foundation. Each comparable has from two to six full bathrooms with comparable #4 having two additional half

bathrooms. Two comparables each have central air conditioning. Two comparables each have a 2-car or a 3-car garage. Comparables #2 and #4 sold in October 2021 and December 2019 for prices of \$216,447 and \$1 or for \$67.51 and \$0.00 per square foot of gross building area, land included, respectively. The four comparables have improvement assessments ranging from \$33,599 to \$58,625 or from \$9.05 to \$16.53 per square foot of gross building area.

Based on this evidence, the board of review requested the subject's 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 five comparable sales for the Board's consideration, none of which are truly similar to the subject. However, the Board gives less weight to the appellant's comparable #2 which has a substantially newer age than the subject, being 71 years old in contrast to the 148 year old subject. The Board gives less weight to board of review comparable #2 which is a substantially smaller building than the subject. The board also gives little weight to board of review comparable #4 which was reportedly sold for \$1 in December 2019 which is unlikely to be indicative of the subject's estimated market value and calls into question the arm's length nature of this sale.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 which are similar to the subject in location, class, and age with varying degrees of similarity in other features. However, when compared to the subject, these two comparables have significantly smaller lot sizes and are approximately 14% and 20% smaller buildings; have fewer bathrooms; comparable #1 has a slab foundation in contrast to the subject's full basement and has a smaller garage capacity; and comparable #3 lacks a garage which the subject features. The aforementioned differences would require appropriate upward adjustments to these comparables to make them more equivalent to the subject. Nevertheless, the Board finds the appellant's comparables #1 and #3 sold in August 2021 and November 2021 for prices of \$410,000 and \$215,000 or for \$110.22 and \$53.32 per square foot of building area, land included, respectively. The subject's assessment reflects a market value of \$560,000 or \$120.04 per square foot of building area, land included, which falls above the two best comparables sales in this record. However, the subject's higher estimated market value, based on its assessment, is logical considering the inferior features of the two best comparables, as detailed above. Therefore, based on this record, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also contends assessment inequity as an alternative 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which have a dissimilar 3-story design when compared to the subject's 2-story design or lack salient property characteristics needed by the Board to conduct a meaningful analysis of the similarities and differences of these comparables to the subject. Further, the appellant's comparables present additional substantial differences from the subject in age, garage amenity and/or foundation type. The Board also gives less weight to board of review comparables #1 and #2 which are substantially smaller buildings than the subject and lack a garage amenity, which the subject features.

The Board finds the best evidence of evidence of assessment equity to be board of review comparables #3 and #4 which are similar to the subject in location, design/class, garage amenity, age, and dwelling size with varying degrees of similarity in other features which would require appropriate adjustments to them for these differences to make them more equivalent to the subject. The two best comparables have improvement assessments of \$43,475 and \$57,625 or \$9.05 and \$11.20 per square foot of building area, respectively. The subject's improvement assessment of \$39,368 or \$8.44 per square foot of building area falls below the two best comparables in the record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

Based on this record, the Property Tax Appeal Board finds that no reduction in the subject's assessment is 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 19, 2025



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

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