



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

APPELLANT: Daniel Gorski
DOCKET NO.: 21-49219.001-R-1
PARCEL NO.: 18-36-111-028-0000

The parties of record before the Property Tax Appeal Board are Daniel Gorski, 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: \$3,288
IMPR.: \$12,496
TOTAL: \$15,784

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 consists of a 1-story dwelling of masonry exterior construction with 1,080 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a crawl space foundation and a 2-car garage. The property has an 8,220 square foot site and is located in Bridgeview, Lyons 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 four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 6,650 to 10,108 square feet of land area and are improved with class 2-03 homes of wood or masonry exterior construction ranging in size from 1,080 to 1,376 square feet of living area. The dwellings range in age from 55 to 74 years old. Two homes each have a crawl space foundation, one home has a basement,

and one home has a slab foundation. Two homes have central air conditioning. Each home has a fireplace and a 2-car garage. The comparables sold from May 2019 to July 2020 for prices ranging from \$132,500 to \$175,000 or from \$107.03 to \$127.18 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,784. The subject's assessment reflects a market value of \$157,840 or \$146.15 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 within the same assessment neighborhood code as the subject. The parcels range in size from 7,620 to 10,108 square feet of land area and are improved with class 2-03 homes of masonry or frame and masonry exterior construction ranging in size from 1,008 to 1,147 square feet of living area. The dwellings range in age from 51 to 63 years old. Two homes each have a crawl space foundation and two homes each have a basement, one of which has finished area. One home has central air conditioning. Each home has a 2-car or a 2.5-car garage. The comparables sold from June to August 2021 for prices ranging from \$205,000 to \$270,000 or from \$203.37 to \$250.48 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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 and the board of review's comparables #3 and #4, due to substantial differences from the subject in age, dwelling size, and/or foundation type. Moreover, the appellant's comparables #1 and #2 sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparable #4 and the board of review's comparables #1 and #2, which are more similar to the subject in dwelling size, age, site size, location, and features. These comparables sold for prices ranging from \$135,000 to \$270,000 or from \$122.62 to \$250.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$157,840 or \$146.15 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 appropriate adjustments to the best comparables for differences from the subject, 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: _____

April 15, 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

AGENCY

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