



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

APPELLANT: Ioan Mateiovici  
DOCKET NO.: 22-35292.001-R-1  
PARCEL NO.: 09-11-101-043-0000

The parties of record before the Property Tax Appeal Board are Ioan Mateiovici, the appellant, 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:** \$4,500  
**IMPR.:** \$18,500  
**TOTAL:** \$23,000

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 2022 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 3,555-square-foot parcel of land improved with a 61-year-old, one-story, frame and masonry, single-family dwelling containing 1,176 square feet of building area. Features of the home include a partial basement and air conditioning. The property is located in Glenview, Maine Township, Cook County, and is classified as a class 2-95 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 sales information for three suggested comparables. These properties are described as one-story or two-story, frame and masonry or frame, single-family dwellings located on the same block as the subject property. The properties have air conditioning and partial or slab basements. They range in age from 59 to 61 years old and in size from 1,176 to 1,512 square feet of building area. The comparable properties sold between July 2020 and October 2020 for prices from \$205,000 to \$220,000 or \$145.50 to 183.25 per square foot of building area, including land.

Based on this evidence, the appellant requested a reduction in the improvement assessment to \$16,000 with a total assessment of \$20,500. The appellant's petition discloses that the subject is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$23,000 which reflects a market value of \$230,000 or \$195.58 per square foot of building area using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted four sales comparables. These properties are described as one-story, frame and masonry, single-family dwellings located on the subject's Sidwell block. They have partial basements and air conditioning. They range in age from 59 to 61 years old and contain 1,176 square feet of building area. The comparable properties sold between December 2020 and October 2022 for prices ranging from \$234,000 to \$265,000 or \$198.98 to \$225.34 per square foot of building area, including land.

### **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 Board finds the best evidence of market value to be the appellant's comparable sales #1 and #3 and the board of review's comparable sales. These comparables sold for prices ranging from \$174.32 to \$225.34 per square foot of living area, including land. These comparables are the same size, construction, and within two years age of the subject. The subject's assessment reflects a market value of \$195.58 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 the Board finds the appellant failed to show by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment based on the overvaluation argument 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: \_\_\_\_\_

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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