FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Peter Gataric Sr.
DOCKET NO.: 23-56747.001-R-1
PARCEL NO.: 12-13-311-014-0000

The parties of record before the Property Tax Appeal Board are Peter Gataric Sr., the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:	$4,914
IMPR.:	$26,993
TOTAL:	$31,907

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 2023 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 1.5-story dwelling of frame exterior construction containing 1,633 square feet of living area. The dwelling is approximately 95 years old. Features of the property include a basement with finished area, central air conditioning, 2 bathrooms, and a 2-car garage. The property has a 3,780 square foot site located in Norridge, Norwood Park 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 comparable sales that are located within the subject's assessment neighborhood and within 0.39 of a mile from the subject property. The comparables are improved with class 2-03, 1-story dwellings of frame or masonry exterior construction ranging in size from 1,266 to 1,416 square feet of living area. The homes are from 1 to 99 years old. Each comparable has a basement with one having finished area, 1 or 1½ bathrooms, and either a 1-car, a 2-car or a 2.5-car garage. One comparable has central air conditioning. These properties have sites ranging in size from 3,750 to 7,782 square feet of land area. The comparables sold from February 2021 to November 2023 for prices ranging from $170,000 to $240,000 or from $134.28 to $188.09 per square foot of living area, including land.

The appellant requested the subject's assessment be reduced to $26,197, reflecting a market value of $261,970 or $160.42 per square foot of living, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $31,907. The subject's assessment reflects a market value of $319,070 or $195.39 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 that are located within the subject's assessment neighborhood and within 0.25 of a mile from the subject property. Comparable #1 will not be included in the Board's analysis as it only contains equity data which is not responsive to the appellant's overvaluation argument. Comparables #2 through #4 are improved with class 2-02 or 2-03, 1-story or 1.5-story dwellings of masonry exterior construction ranging in size from 913 to 1,435 square feet of living area. The homes are from 92 to 95 years old. Each comparable has a basement with one having finished area, 1 or 2 bathrooms, and either a 1.5-car or 2-car garage. One comparable has central air conditioning. These properties have sites ranging in size from 3,600 to 3,780 square feet of land area. These three comparables sold from December 2022 to October 2023 for prices ranging from $400,000 to $445,000 or from $278.75 to $487.40 per square foot of living 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 parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1 and #2 which sold in 2021 less proximate in time to the January 1, 2023 assessment date at issue than the other comparables in the record. Additionally, the Board gives less weight to the appellant's comparable #3 and the board of review's comparable #4 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #3 which sold proximate in time to the assessment date. In addition, these comparables are overall most similar to the subject in location, age, and dwelling size with varying degrees of similarity to the subject in other features. These two comparables sold in September and October 2023 for prices of $400,000 and $419,000 or for $278.75 and $295.28 per square foot of living area, including land. The subject's assessment reflects a market value of $319,070 or $195.39 per square foot of living area, including land, which falls below the range established by the two best comparable sales in the record. Based on this record and after considering the appropriate adjustments to the two best comparable sales 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: __________ __________

<u>C E R T I F I C A T I O N</u>

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: September 15, 2026

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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