



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

APPELLANT: Angelo Dalageorgas
DOCKET NO.: 12-35792.001-R-1 through 12-35792.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Angelo Dalageorgas, the appellant(s), 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|----------------------|-------------|----------------|--------------|
| 12-35792.001-R-1 | 02-01-200-083-1261 | 994 | 4,949 | \$ 5,943 |
| 12-35792.002-R-1 | 02-01-200-083-1259 | 812 | 4,042 | \$ 4,854 |
| 12-35792.003-R-1 | 02-01-200-083-1263 | 994 | 4,949 | \$ 5,943 |

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of three condominium units with a combined 0.7701% ownership interest in the common elements. The improvement sizes for the subject units was not disclosed. The property is located in Arlington Heights, Palatine Township, Cook County. The subject is classified as a class 2-99 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 10 comparable sales of units from within the subject's building. These units sold between April 2009 and December 2011 for \$29,000 to \$42,000. The approximate improvement size was disclosed for comparables #1, #2, and #8. Using the approximate square

footage for these units, the sale prices ranged from \$29.00 to \$47.50 per square foot of living area. The approximate or actual improvement sizes for the remainder of the appellant's sale comparables were not disclosed.

The appellant's petition states that it is a "rollover" request. In support of this argument, the appellant submitted the Board's decision in docket numbers 11-25123.001-R-1 through 11-25123.003-R-1. In that decision, the Board reduced each of the subject units' assessments to \$3,633, for a total assessment of \$10,899. No evidence was submitted as to whether the subject was owner occupied, and the previous decision made no finding on this issue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,740. The subject's assessment reflects a market value of \$167,400 when applying the 2012 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted a memorandum, which shows that nine units in the subject's building, or 2.4103% of ownership, sold between March 2008 and August 2012 for \$55,000 to \$112,000. The aggregate sale price or \$866,343 was then divided by the percentage of interest of the units sold to arrive at a total market value for the building of \$30,551,881. The improvement sizes for the board of review's sale comparables were not disclosed.

Conclusion of Law

Section 16-185 of the Illinois Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a *residence occupied by the owner is situated*, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185 (emphasis added). Moreover, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes judicial notice that it rendered a decision lowering the subject's assessment in tax year 2011, and that 2011 and 2012 are in the same general assessment period for Palatine Township. The record contains no evidence indicating that the subject sold in an arm's length transaction subsequent to the Board's 2011 decision, or that the Board's 2011 decision was reversed or modified upon review. However, there is no evidence in the record to show whether the subject is owner occupied, which is an element that must be proven by a preponderance of the evidence, *id.*, for the Board to grant a reduction under Section 16-185 of the Property Tax Code. Therefore, the Board finds that a reduction is not warranted based on the appellant's "rollover" argument.

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 subject units' improvement sizes were not disclosed. Moreover, of the 19 sale comparables submitted by the parties, only three improvement sizes were disclosed; and even those improvement sizes were only *approximate*. Thus, based on the information contained in this record, the Board is unable to determine whether the subject is overvalued, as the fair market value per square foot is not disclosed, nor can it be calculated, for the subject units or the sale comparables submitted by both parties. Therefore, the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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:

October 20, 2017



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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