



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

APPELLANT: Sam Prassinios  
DOCKET NO.: 15-24076.001-C-1  
PARCEL NO.: 11-30-124-032-0000

The parties of record before the Property Tax Appeal Board are Sam Prassinios, 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:

**LAND:** \$34,375  
**IMPR.:** \$58,807  
**TOTAL:** \$93,182

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 2015 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 one-story, six-unit, free-standing retail building built in 1939. It is situated on a 10,000 square foot site, and is located in Evanston Township, Cook County. It is classified as a 5-17 property under the Cook County Classification of Real Property Ordinance and assessed at 25% of fair market value.

The appellant, via counsel, argued that the fair market value of the subject property was not accurately reflected in its assessed value. In support of the market value argument, the appellant submitted three properties suggested as comparable. They ranged: in size from 3,500 to 7,010 square feet of building area and in sale price from \$27.00 to \$42.80 per square foot of building area, including land. These sales were located in either, Skokie, Evanston or Chicago. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$84,000.

The appellant also indicated the subject property contains 9,600 square feet of building area. The county records indicate the subject property contains 8,948 square feet of building area. The appellant did not provide any evidence of this square footage claim.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's final assessment of \$93,182 was disclosed. This yields a market value of \$372,728. In support of the subject's assessment, the board of review submitted a property record card for the subject property, indicating the subject contains 8,948 square feet of building area, and sales data for six retail properties located within either Evanston, Skokie, Wilmette, Winnetka or Park Ridge.

The comparables contain between 6,490 and 10,000 square feet of building area and sold for sale prices ranging from \$300,000 to 1,650,000, or \$42.80 to \$205.63 per square foot of building area, including land. The board of review's comparable #4 is identical to the appellant's comparable #1. 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.

Initially the Board finds the subject property contains 8,948 square feet of building area as supported by the property record card. This yields a market value of \$41.65 per square foot, including land, when applying a 25% level of assessment.

The Board finds the best evidence of market value to be the appellant's comparable #1 as well as the board of review's comparables #1, #3 and #4. These comparables sold for prices ranging from \$42.80 to \$121.73 per square foot of building area, including land. The subject's assessment reflects a market value of \$41.65 per square foot of building area, including land, which is below the range established by the best comparables in this record. Based on this record, 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.

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Chairman





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Member

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Member





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Member

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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, 2019



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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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