



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

APPELLANT: Dean Christofilos  
DOCKET NO.: 15-32098.001-R-1  
PARCEL NO.: 31-03-305-021-0000

The parties of record before the Property Tax Appeal Board are Dean Christofilos, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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:** \$4,103  
**IMPR.:** \$2,039  
**TOTAL:** \$6,142

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 consists of a one-story dwelling of frame construction. The dwelling is approximately 53 years old and has 1,436 square feet of living area. Features of the home include a concrete slab foundation and a two-car detached garage. The property has a 23,449-square foot site and is located in Country Club Hills, Rich 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 assessment inequity and comparable sales as the bases of the appeal. In support of the inequity argument, the appellant submitted information on three equity comparables with the same assigned neighborhood and classification codes as the subject. The comparables are improved with one-story dwellings of frame construction. The dwellings are either 56 or 57 years old. The appellant's grid analysis indicates the comparables have concrete

slab foundations and garages, either one-car or two-car. Two of the comparables have central air conditioning and fireplaces. The comparable dwellings range in size from 1,388 to 1,475 square feet of living area, and their improvement assessments range from \$4,109 to \$4,421 or \$2.96 and \$3.10 per square foot of living area. Based on the equity evidence, the appellant requested a reduction in the subject's improvement assessment to \$4,322 or \$3.01 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information for three different properties that sold in June and July 2014 for prices that ranged from \$58,900 to \$70,000 or from \$39.29 to \$48.44 per square foot of living area, land included. The comparables have the same assigned neighborhood and classification codes as the subject. Their sites have either 19,537 or 20,000 square feet of land area. The comparables are improved with one-story dwellings of frame construction. The dwellings are either 56 or 57 years old and contain from 1,445 to 1,499 square feet of living area. The comparables have concrete slab foundations and garages, either one and one-half car or two-car. Based on the overvaluation evidence, the appellant requested a reduction in the subject's total assessment to \$61,417.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,186. The subject's assessment reflects a market value of \$90,413 or \$62.96 per square foot of living area, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$5,083 or \$3.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assigned neighborhood and classification codes as the subject. The comparables were described as being located one-quarter mile from the subject property. The comparables are improved with one-story dwellings of frame construction. The dwellings are either 55 or 56 years old. The appellant's grid analysis indicates the comparables have concrete slab foundations and garages, either two-car or two and one-half car. One of the comparables has a fireplace. The comparable dwellings range in size from 1,372 to 1,595 square feet of living area and their improvement assessments range from \$7,207 to \$8,553 or from \$5.13 to \$5.49 per square foot of living area. Based on this equity evidence, the board of review requested confirmation of the subject's assessment. The board of review did not present any market evidence in support of the subject's assessment.

The appellant's attorney submitted a rebuttal brief, in which counsel noted that the board of review had not submitted any comparable sales.

### **Conclusion of Law**

The appellant contends in part that 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 met this burden of proof and a reduction in the subject's assessment based on overvaluation is warranted.

The Board finds the only evidence of market value in the record was submitted by the appellant. The appellant's comparable sales sold in June and July 2014 for prices ranging from \$39.29 to \$48.44 per square foot of living area, including land. These comparables sold proximate to the January 1, 2015 assessment date, and they were also very similar to the subject in all characteristics. The subject's assessment reflects a market value of \$62.96 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is justified.

Based on the reduction granted in the market value finding, the Board finds a further reduction in the subject's assessment based on assessment inequity 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(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

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: June 19, 2018



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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