



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

APPELLANT: Kostas Sotiropoulos
DOCKET NO.: 16-24585.001-R-1
PARCEL NO.: 02-16-215-101-0000

The parties of record before the Property Tax Appeal Board are Kostas Sotiropoulos, the appellant, by attorney Michael 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 **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: \$2,087
IMPR.: \$11,002
TOTAL: \$13,089

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 2016 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 2-story dwelling of frame exterior construction with 836 square feet of living area. The dwelling is approximately 29 years old. Features of the home include a concrete slab foundation, central air conditioning and a 1-car garage. The property has a 1,031 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on three equity comparables with the same neighborhood and classification codes as the subject property. The comparables consist of 2-story dwellings that range in age from 26 to 29 years old. The comparables have concrete slab foundations, central air conditioning and 1-car garages. The

dwellings contain 836 or 976 square feet of living area and have improvement assessments ranging from \$8,862 to \$11,468 or from \$10.60 to \$11.75 per square foot of living area.

In support of the overvaluation argument, the appellant disclosed the subject sold December 31, 2012 for a price of \$88,000 and had been purchased from Skrodzki Patryciusz as set forth in Section IV-Recent Sale Data of the appeal petition. The appellant asserted in the brief that the subject had been advertised for sale through the Multiple Listing Service (MLS) for 247 days. To document the sale, the appellant submitted a copy of the MLS sheet, the Market Sale & Sales History sheet and the Warranty Deed. Based on this evidence, the appellant requested the total assessment be reduced to \$8,800 to reflect the December 2012 purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,089. The subject's assessment reflects a market value of \$130,890 or \$156.57 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$11,002 or \$13.16 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on three comparables with the same neighborhood code and classification codes as the subject property. The comparables consist of 2-story dwellings that are 29 years old. The comparables have concrete slab foundations, central air conditioning and 1-car garages. The dwellings contain 836 or 976 square feet of living area and are situated on sites ranging in size from 1,003 to 1,523 square feet of land area. The comparables have improvement assessments ranging from \$11,545 to \$12,849 or from \$13.14 to \$13.81 per square foot of living area. Comparables #1 and #3 sold in July 2015 for prices of \$117,000 and \$136,000 or \$139.34 and \$139.95 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 on this basis.

The Board finds the best evidence of market value to be the board of review's comparable sales #1 and #3. These properties more sold proximate in time to the January 1, 2015 assessment date at issue and were similar to the subject in location, age, dwelling size, design and most features. The comparables sold for prices of \$117,000 and \$136,000 or \$139.34 and \$139.95 per square foot of living area, including land. The subject's total assessment reflects a market value of \$130,890 or \$156.57 per square foot of living area including land, which falls between the best comparables established in this record on a total market value basis and above on a per square foot basis. The Board gave little weight to the subject's December 2012 sale date, which is dated

and less indicative of fair market value as of the subject's January 1, 2016 assessment date at issue. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified on this basis.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted information on a total of six suggested equity comparables for the Board's consideration. The Board finds the appellant's comparables and the board of review's comparables are similar when compared to the subject in location, age, dwelling size, design and most features. These comparables had improvement assessments ranging from \$10.60 to \$13.81 per square foot of living area. The subject's improvement assessment of \$13.16 per square foot of living area falls within the range established by the comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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: September 17, 2019



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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