



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

APPELLANT: Ilias Louie Christodoulopoulos
DOCKET NO.: 16-25153.001-R-1
PARCEL NO.: 02-21-105-025-0000

The parties of record before the Property Tax Appeal Board are Ilias Louie Christodoulopoulos, the appellant(s); 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: \$ 8,528
IMPR.: \$48,451
TOTAL: \$56,979

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 17-year old, two-story, single-family dwelling of stucco construction. Features of the home include: a full basement, central air conditioning, one fireplace and a three-car garage. The property has a 15,506 square foot site and is located in Palatine Township, Cook County. The subject is classified as a class 2-78, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted evidence on two issues: assessment inequity and overvaluation as the bases of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment information on four equity comparables. These properties are all located within the subject's assessor-assigned neighborhood code as well as within a one-mile radius of the subject. They are improved with a two-story, single-family dwelling of frame and masonry or frame

exterior construction. They ranged: in age from 44 to 48 years; in improvement size from 2,821 to 3,331 square feet of living area; and in improvement assessments from \$11.93 to \$12.78 per square foot. The properties all contain central air conditioning, one fireplace, as well as basement and garage area.

As to the subject's improvement size, the appellant's pleadings reflect 3,007 square feet of living area on the grid sheet.

In support of the overvaluation argument, the appellant submitted a copy of an appraisal for the subject property with an effective date of March 21, 2013. The copy had the bottom portion of each page cut off and missing, while it appeared to develop the cost and sales comparison approaches to value. In addition, the appraisal report did not indicate an estimate of market value. There were handwritten comments on the first page that stated "see pages #2, #3, #4, and #22 for evidence of square footage at 3,007" square feet of living area.

At hearing, the appellant testified that there was an application for a Certificate of Error for the subject that was declined by the assessor in 2016. He stated that the subject's improvement size was in error and then offered a copy of the subject's property details from the Cook County Assessor's website. He stated that he had printed this out on the hearing date of 12-18-18. It was identified for the record as Appellant's Hearing Exhibit #1 and was admitted without objection from the board of review's representative. The assessor's printout reflects that the subject's improvement contains 3,032 square feet of living area.

The board of review's representative raised a hearsay objection to the appellant's appraisal evidence not due to the timeliness of the evidence submission, but due to the absence of the appraiser as a witness in this hearing. In response, the appellant testified that the appraisal report was not offered as market value evidence, but as evidence of the improvement's square footage error. The Board sustained the board of review's objection due to the absence of the preparer to testify regarding the methodology used therein. Therefore, the Board indicated that no weight would be given to any adjustments and conclusions within the appraisal report.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,195. The subject property has an improvement assessment of \$48,667 or \$13.25 per square foot using 3,673 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted two grid sheets. One grid sheet reflected descriptive and assessment data on four suggested equity comparables, while the second grid sheet reflected descriptive, assessment and sales information on four additional equity/sale comparables. In total, the eight suggested equity comparables were located either within one quarter of a mile radius or within the subject's subarea. They were improved with a two-story, single-family dwelling with frame, stucco, or frame and masonry exterior construction. They ranged: in age from 12 to 29 years; in improvement size from 3,051 to 3,693 square feet of living area; and in improvement assessments from \$14.57 to \$16.88 per square foot. The properties all contain central air conditioning, a full basement, one or two fireplaces as well as either two-car or three-car garage. Six of the eight properties were located in an assessor-assigned neighborhood that was different from that accorded the subject property.

Four of the above properties sold from June, 2015, through November, 2015, for unadjusted prices that ranged from \$193.92 to \$230.17 per square foot.

At hearing, the board of review's representative testified that he has no personal knowledge of the variances in neighborhood, while indicating that these are accorded by the county assessor's office. Further, he argued that the appellant's appraisal report is incomplete due to portions of the pages cut off included the portion reflecting the living area calculation. Moreover, even as taken as evidence of market value, the cost approach supports the subject's current value.

As to the subject property, he testified that there was no data submitted relating to the improvement's square footage. Lastly, he asserted that the most similar properties to the subject were the board's equity properties #1 and #2 as well as sales #1 and #3.

In rebuttal, the appellant testified that he reviewed the real estate listing for the board of review's sale #1 and noted a discrepancy in bathroom count. Further, he stated that the board's properties were not comparable to the subject because of the difference in exterior construction. He stated his belief that stucco homes are valued less due to the mold susceptibility of stucco. The appellant also reiterated that his issue on appeal is the equity comparison of his property to comparable properties in his area.

Conclusion of Law

The taxpayer 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 *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

Initially, the Board finds that the unrebutted evidence indicates that the subject's improvement contains 3,032 square feet of living area.

Next, the Board finds the best evidence of assessment equity to be *appellant's comparables #1 through #4 as well as the board of review's equity comparables #1 and #2*. These comparables, all of which were located within a one-mile radius of the subject, had improvement assessments that ranged from \$11.93 to \$16.00 per square foot of living area. The subject's improvement assessment of \$16.05 per square foot of living area falls above the range established by the best comparables in this record.

The Board accorded diminished weight to the board of review's remaining properties due to a disparity in property location, exterior construction, improvement age, improvement size and/or amenities. After making adjustments for pertinent factors, the Board finds the appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is* justified.

Since the Board has found a reduction is warranted to the subject property's assessment based upon equity, the raw, unadjusted sales data submitted by the parties will not be addressed.

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: April 23, 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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