



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

APPELLANT: George Liakopoulos
DOCKET NO.: 16-40899.001-R-1 through 16-40899.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are George Liakopoulos, the appellant, 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
16-40899.001-R-1	17-19-414-034-0000	6,406	18,502	\$24,908
16-40899.002-R-1	17-19-414-035-0000	6,406	20,934	\$27,340

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 two land parcels containing 6,250 square feet. The property is located in West Chicago Township, Cook County. The subject is classified as a class 2-11, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's petition contends assessment inequity on both land parcels as the basis of the appeal. In support of this argument, the appellant submitted a grid sheet with data on the subject and four equity comparables. The petition indicates that the subject property's two parcels are improved with a solitary four-year old, two-story, frame, multi-family dwelling with 3,205 square feet and a full basement with apartment therein. It asserts that the subject contains an improvement assessment of \$12.30 per square feet of living area.

The appellant's comparables are improved with a two-story or three-story, frame or masonry, multi-family dwelling. The improvements ranged: in units from two to three apartments; in age from 21 to 137 years; in size from 2,000 to 2,952 square feet of living area; and in assessments from \$9.60 to \$11.00 per square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,248. The board's notes submitted a grid sheet analysis for each one of the subject's two land parcels as well as an aerial photograph from the assessor's website. The photograph depicts each of the subject's parcels with a different improvement on each parcel. As to the subject's parcel ending in -034, this improvement contains a total assessment of \$24,908 reflecting an improvement assessment of \$18,502 or \$5.77 per square foot of living area. This improvement is a four-year old, two-story, frame, multi-family dwelling with 3,205 square feet and an apartment in the basement. In support of its contention of the correct assessment for this improvement, the board of review submitted information on four equity comparables. They are improved with a two-story or three-story, multi-family dwelling of frame or masonry exterior construction. The improvements ranged: in age from 4 to 12 years; in size from 3,060 to 3,920 square feet of living area; and in assessment from \$6.53 to \$7.43 per square foot. Three properties include a full basement.

As to the subject's parcel ending in -035, this improvement contains a total assessment of \$27,340 reflecting an improvement assessment of \$20,934 or \$6.53 per square foot of living area. This improvement is a four-year old, two-story, frame, multi-family dwelling with 3,205 square feet and an apartment in the basement. In support of its contention of the correct assessment for this improvement, the board of review submitted information on four equity comparables. They are improved with a three-story, multi-family dwelling of frame or masonry exterior construction. The improvements ranged: in age from 7 to 12 years; in size from 3,060 to 3,920 square feet of living area; and in assessment from \$6.57 to \$7.43 per square foot. Three properties include a full basement.

The appellant did not submit any rebuttal evidence.

Conclusion of Law

Initially, the Board finds that the appellant failed to disclose that the subject contains two improvements; and therefore, used incorrect data in its analysis reflecting an erroneous improvement assessment of \$12.30 per square foot of living area. The Board finds that the subject property contains two land parcels, each of which improved with a four-year old, two-story, multi-family dwelling of 3,205 square feet of living area.

Next, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the subject's improvement sited on the parcel ending with -034, the Board finds the best evidence of assessment equity to be *the board of review's comparables #1, #2 and #4*. These comparables had improvement assessments that ranged from \$6.53 to \$7.43 per square foot of living area. The subject's improvement assessment for this parcel of \$5.77 per square foot of living area falls below the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in location, style, age and/or size.

As to the subject's improvement sited on the parcel ending with -035, the Board finds the best evidence of assessment equity to be *the board of review's comparables #1, #2 and #4*. These comparables had improvement assessments that ranged from \$6.57 to \$7.43 per square foot of living area. The subject's improvement assessment for this parcel of \$6.53 per square foot of living area falls below the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in location, style, age and/or size.

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.

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

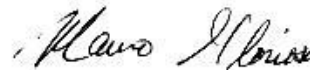
Member

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: June 16, 2020



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

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