



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

APPELLANT: Jimmy Samartzis
DOCKET NO.: 17-26340.001-R-1
PARCEL NO.: 05-28-401-032-0000

The parties of record before the Property Tax Appeal Board are Jimmy Samartzis, 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:

LAND: \$23,541
IMPR.: \$136,332
TOTAL: \$159,873

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 2017 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 two-story dwelling of masonry exterior construction with 3,441 square feet of living area. The dwelling is 16 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a two-car garage. The property has a 12,390 square foot site and is located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales which are located within the same neighborhood code as the subject property. The comparables are improved with similar class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 2,806 to 3,206 square feet of living area. The dwellings range in age from 53 to 62 years old and have a

partial or full basement with one having finished area. Two comparables each have central air conditioning. Each comparable has one or two fireplaces and a two-car garage. The comparables have sale dates ranging from August 2014 through May 2017 for prices ranging from \$1,100,000 to \$1,225,000 or from \$376.93 to \$392.02 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$132,024.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,873. The subject's assessment reflects a market value of \$1,598,730 or \$464.61 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, none of which are located within the same neighborhood code as the subject property. The comparables are improved with class 2-78, two-story dwellings of frame or masonry exterior construction ranging in size from 3,555 to 3,748 square feet of living area. The dwellings range in age from 1 to 11 years old. Each comparable has a full finished basement, central air conditioning, two or four fireplaces, and a 2-car garage. The comparables have sale dates ranging from January through May 2016 for prices ranging from \$1,750,000 to \$2,462,500 or from \$475.39 to \$657.02 per square foot of living area, including land.

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.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board finds none of the comparable sales are truly similar to the subject due to dissimilarities in their neighborhood codes, ages, and/or dwelling sizes when compared to the subject property. In addition, the appellant's comparable sale #3 is also outdated occurring more than 31 months prior to the January 1, 2017 assessment date at issue. Both parties' comparables sold from August 2014 to May 2017 for prices ranging from \$1,100,000 to \$2,462,500 or from \$376.93 to \$657.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,598,730 or \$464.61 per square foot of living area, including land, which is within the range established by the comparable sales submitted by both parties. However, the appellant's comparable #3 is the best sales comparable as it is similar to the subject in location, age, size and other features. Based on this evidence 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.



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 20, 2021



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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