



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

APPELLANT: Andrew Touloupakis  
DOCKET NO.: 17-27015.001-R-1  
PARCEL NO.: 23-33-204-008-0000

The parties of record before the Property Tax Appeal Board are Andrew Touloupakis, 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:** \$6,251  
**IMPR.:** \$28,732  
**TOTAL:** \$34,983

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 frame and masonry construction with 2,204 square feet of living area. The dwelling is 32 years old. Features of the home include a partial basement that is finished, central air conditioning, a fireplace and an attached two-car garage. The property has a 10,003 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment equity. In support of the overvaluation argument the appellant submitted a grid analysis containing four suggested comparable sales that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 10,000 to 12,098 square feet of land area and were improved with class 2-78 dwellings of masonry or frame and masonry construction. The homes

ranged in size from 2,254 to 3,177 square feet of living area and ranged in age from 32 to 39 years old. The appellant's grid reported the comparables as having partial basements that were unfinished. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from April 2014 to June 2017 for prices ranging from \$316,500 to \$373,000 or from \$117.41 to \$151.85 per square foot of living area, including land.

In support of the assessment inequity argument with respect to the improvement, the appellant submitted a grid analysis containing four comparable properties that were located within the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of frame and masonry construction that ranged in size from 2,272 to 2,926 square feet of living area and were either 32 or 34 years old. The comparables had partial basements that were unfinished. The comparables had other features with varying degrees of similarity to the subject. The comparable properties had improvement assessments ranging from \$26,582 to \$31,747 or from \$10.85 to \$11.81 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$29,485. The requested assessment would reflect a total market value of \$294,850 or \$133.78 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%. The request would lower the subject's improvement assessment to \$23,234 or \$10.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,983. The subject's assessment reflects a market value of \$349,830 or \$158.73 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$28,732 or \$13.04 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on four comparable properties that were located within .25 of a mile from the subject property and within the same neighborhood code as the subject. The comparables had lot sizes ranging from 10,000 to 11,250 square feet of land area and were improved with similar two-story dwellings of frame and masonry construction. The homes ranged in size from 2,129 to 2,451 square feet of living area and ranged in age from 31 to 33 years old. The comparables have either a full or partial basement that is unfinished. The comparables had other features with varying degrees of similarity to the subject. Comparable #4 sold in April 2015 for \$366,750 or \$172.26 per square foot of living area, including land. The four comparables had improvement assessments ranging from \$29,407 to \$34,566 or from \$13.35 to \$16.24 per square foot of living area.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

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

The parties submitted a total of five suggested comparable sales for the Board's consideration. The Board initially finds that the only sale in this record that sold proximate in time to the January 1, 2017 assessment date at issue, was the appellant's sale #1. This sale occurred in June 2017 and sold for \$373,000 or \$117.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$349,830 or \$158.73 per square foot of living area, including land, which is supported by the total market value of the best sale in this record, but is above the per square foot value. However, after considering adjustments to this property when compared to the subject, such as its dwelling being 972 square feet larger than the subject, the Board finds the subject's assessment is justified. The Board gave less weight to the parties' remaining comparable sales due to their sales occurring greater than 17 months prior to the January 1, 2017 assessment date at issue. In addition, the appellant's comparable #3's improvement is significantly larger than the subject. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends assessment inequity as an alternative 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.

The parties submitted eight equity comparable properties that were located within the subject's neighborhood code. The Board gave less weight to the appellant's comparable #4, due to its significantly larger size when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style, size, age and most features. The best comparables had improvement assessments ranging from \$26,582 to \$34,566 or from \$11.35 to \$16.24 per square foot of living area. The subject's improvement assessment of \$28,732 or \$13.04 per square foot of living area falls within the range of the best improvement comparables in this record and is further supported after adjusting the best comparables for their unfinished basements, when compared to the subject's finished basement. Therefore, the Board finds a reduction based on assessment uniformity 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



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:

November 17, 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

AGENCY

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