



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

APPELLANT: Sam Gopran  
DOCKET NO.: 17-27118.001-R-1  
PARCEL NO.: 23-23-111-018-0000

The parties of record before the Property Tax Appeal Board are Sam Gopran, 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 **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:** \$2,570  
**IMPR.:** \$9,760  
**TOTAL:** \$12,330

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 1,054 square feet of living area. The dwelling is 44 years old. Features of the home include a slab foundation and central air conditioning. The property has a 1,428 square foot site and is located in Palos Hills, Palos 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 1,323 to 1,428 square feet of land area. The comparables were class 2-95 dwellings of frame and masonry construction containing either 1,054 or 1,240 square feet of living area. The dwellings were either 44 or 45 years old. The comparables had other features with varying degrees of

similarity to the subject. The comparables sold from April 2014 to September 2016 for prices ranging from \$90,000 to \$146,000 or from \$72.58 to \$121.44 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$10,915. The requested assessment would reflect a total market value of \$109,150 or \$103.56 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,599. The subject's assessment reflects a market value of \$145,990 or \$138.51 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties, all of which were located on the same block as the subject and within the same neighborhood code as the subject property. The board of review's comparable #3 was also submitted by the appellant as comparable sale #1. The board of review's comparables had lots with 1,323 square feet of land area and were improved with similar two-story dwellings of frame and masonry construction. The homes contained 1,054 square feet of living area and were 44 years old. The comparables had other features with varying degrees of similarity to the subject. Comparable #3 sold in June 2016 for \$108,000 or \$102.47 per square foot of living area including land, and comparable #4 sold in April 2014 for \$115,000 or \$109.11 per square foot of living area including land.

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

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

The parties submitted a total of five comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #4, as well as the board of review's comparable sale #4, due to their sales occurring greater than 32 months prior to the January 1, 2017 assessment date at issue. The Board also gave less weight to the board of review's comparables #1 and #2 due to the lack of sales information, which would make them non-responsive to the overvaluation argument brought by the appellant. The Board finds the best sales in the record were the appellant's comparable sales #1, #2 and #3, which includes the parties' common comparable. These comparables were most similar to the subject in location, lot size, style, age, size and most features. The best comparables sold from February to September 2016 for prices ranging from \$90,000 to \$108,000 or from \$72.58 to \$117.74 per

square foot of living area, including land. The subject's assessment reflects a market value of \$145,990 or \$138.51 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Sam Gopran, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602