



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

APPELLANT: Eleni Melegos  
DOCKET NO.: 17-28333.001-R-1  
PARCEL NO.: 16-31-416-028-0000

The parties of record before the Property Tax Appeal Board are Eleni Melegos, 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:** \$3,627  
**IMPR.:** \$12,085  
**TOTAL:** \$15,712

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 one-story dwelling of masonry exterior construction containing 1,120 square feet of living area. The dwelling is 88 years old. Features of the home include a full unfinished basement and a 2-car garage. The property has a 3,720 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the same neighborhood code as the subject property and on the same street as the subject. The comparables have sites ranging in size from 3,719 to 4,551 square feet of land area and are improved with similar class 2-03 dwellings of masonry construction. The dwellings range in size from 1,025 to 1,549 square feet of living area

and range in age from 61 to 87 years old. Each comparable has a full unfinished basement, two comparables have central air-conditioning, and three comparables each have a 2-car garage. The comparables sold from June 2015 to October 2016 for prices ranging from \$128,100 to \$155,000 or from \$96.59 to \$136.59 per square foot of living area, including land. Appellant's counsel also submitted copies of the deeds associated with each sale.

In support of the equity argument, the appellant provided information on four comparable properties that were located within .10 of a mile from the subject property and in the same neighborhood code and on the same street as the subject property. The comparables consist of one-story, or one and one-half-story frame dwellings ranging in size from 1,028 to 1,361 square feet of living area. The dwellings range in age from 95 to 115 years old. Each comparable features a full unfinished basement; two comparables each have central air-conditioning; and one comparable has a 2-car garage. The comparables have improvement assessments that range from \$6,624 to \$11,397 or from \$6.44 to \$9.28 per square foot of living area. The appellant also submitted property data sheets extracted from the Assessor's website for each equity comparable.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$12,466. The requested assessment would reflect a total market value of \$124,660 or \$111.30 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$8,839 or \$7.89 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 \$15,712. The subject's assessment reflects a market value of \$157,120 or \$140.29 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$12,085 or \$10.79 per square foot of living area.

In support of subject's assessment, the board of review submitted information on four comparable properties, one of which contained sale data. The comparables were located within the same neighborhood code as the subject and consist of one-story masonry dwellings ranging in size from 1,024 to 1,144 square feet of living area. The dwellings range in age from 78 to 92 years old. Each comparable has a full or partial basement with one having a recreation room. One comparable has central air-conditioning, and each comparable has a 1-car, 2-car, or a 2.5-car garage. Comparable #3 has a 3,720 square foot site and sold in October 2016 for a price of \$325,000 or \$317.38 per square foot of living area, land included. The comparables have improvement assessments that range from \$12,326 to \$12,780 or from \$11.17 to \$12.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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 comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #4 based on their sale dates in 2015, dates less proximate in time to the subject's January 1, 2017 assessment date at issue than the remaining comparable sales in the record. The Board finds the best evidence of market value to be appellant's comparable sales #2, and #3, along with the board of review comparable sale #3. These comparables are most similar to the subject in terms of location, site size, age, design, and most features. However, appellant's comparables #2 and #3 had larger dwelling sizes relative to the subject requiring downward adjustments to these comparables due to their superior size in order to make them more equivalent to the subject. These three best comparable sales in the record sold from February to October 2016 for prices ranging from \$150,000 to \$325,000 or from \$96.59 to \$317.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$157,120 or \$140.29 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on both overall and a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds that no reduction in the subject's assessment is justified on the grounds of overvaluation.

In the alternative, the taxpayer contends assessment inequity regarding the improvement 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 no reduction in the subject's improvement assessment is warranted.

The parties submitted a total of eight assessment equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2, #3, and #4 due to these properties each lacking a garage, dissimilar to the subject's 2-car garage. The remaining comparables in the record were more similar to the subject in terms of location, design, age, construction, dwelling size, and most features. These five most similar comparables have improvement assessments ranging from \$10,245 to \$12,780 or from \$9.28 to \$12.19 per square foot of living area. The subject's improvement assessment of \$12,085 or \$10.79 per square foot of living area falls within the range established by the most similar comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all

that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on the evidence in this record, and after considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted on the basis of inequity in assessment.

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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