



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

APPELLANT: Danny Sourbis
DOCKET NO.: 17-28343.001-R-1
PARCEL NO.: 16-30-230-010-0000

The parties of record before the Property Tax Appeal Board are Danny Sourbis, 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: \$3,685
IMPR.: \$10,084
TOTAL: \$13,769

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 exterior construction with 1,496 square feet of living area. The dwelling is built on a concrete slab foundation and features a 2-car garage. The home is approximately 108 years old. The property has a 3,780 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-11 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 have lots containing either 3,780 or 4,158 square feet of land area and are improved with similar class 2-11 dwellings of masonry or frame and masonry exterior construction. The comparables range in size from 1,464 to 2,220 square feet of living area. The comparables range in age from 80 to 102 years old. The

comparables each feature a full basement with one having a recreation room; one comparable has central air-conditioning; and each comparable has either a 1.5-car or a 2-car garage. The comparables sold from November 2015 to April 2017 for prices ranging from \$90,000 to \$185,264 or from \$48.97 to \$90.37 per square foot of living area, including land. The appellant also submitted deeds associated with the sales of the comparable properties.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$9,923. The requested assessment would reflect a total market value of \$99,230 or \$66.33 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 \$13,769. The subject's assessment reflects a market value of \$137,690 or \$92.04 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 located within the same neighborhood code as the subject property. The comparables have lots ranging in size from 3,780 to 6,300 square feet of land area and are improved with similar class 2-11, one and one-half-story or two-story dwellings of frame and masonry or masonry exterior construction. The comparables range in size from 1,624 to 1,736 square feet of living area and range in age from 63 to 101 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 April to July 2016 for prices ranging from \$173,500 to \$260,000 or from \$104.71 to \$150.86 per square foot of living area, including land. The board of review also submitted color photographs of the subject and the comparable properties.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 eight comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #1 based on its sale occurring in 2015, a date less proximate in time to the subject's January 1, 2017 assessment date at issue than the parties' remaining comparables. The Board gave less weight to appellant's comparables #3 and #4 due to their significantly larger dwelling sizes relative to the subject. The Board also gave reduced weight to board of review comparable #2 due to lacking a garage, dissimilar to the subject's 2-car garage.

The Board finds the best evidence of market value to be appellant's comparable #2, along with board of review comparables #1, #3, and #4 which were most similar to the subject in terms of location, property classification, lot size, dwelling size, and some features. However, each of these comparables had a basement, dissimilar to the subject's concrete slab foundation and board of review comparables were newer in age compared to the subject, thus requiring downward adjustments in order to make these comparables more equivalent to the subject. These four most similar comparables in the record also sold more proximate in time to the subject's January 1, 2017 assessment date. These best comparables in the record sold in April or June 2016 for prices ranging from \$90,125 to \$260,000 or from \$61.56 to \$150.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$137,690 or \$92.04 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and below each comparable provided by the board of review. Therefore, based on this evidence and after considering adjustments to the comparables for differences when compared to the subject such as foundation types and ages, the Board finds that the appellant did not prove by the preponderance of the evidence that the subject property is overvalued and, therefore, no reduction in the subject's assessment is 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:

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

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