



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

APPELLANT: Larry Pappas  
DOCKET NO.: 17-30380.001-R-1  
PARCEL NO.: 08-24-107-015-0000

The parties of record before the Property Tax Appeal Board are Larry Pappas, 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:** \$5,000  
**IMPR.:** \$24,210  
**TOTAL:** \$29,210

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 exterior construction with 2,152 square feet of living area. The dwelling is 44 years old. Features of the home include a full unfinished basement and a fireplace.<sup>1</sup> The property has a 10,000-square foot site and is located in Des Plaines, Elk Grove 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 four comparable sales located within the same neighborhood code as the subject property. The comparables have sites that range in size from 8,125 to 9,893 square feet of land area and are improved with similar class 2-78 dwellings of frame and masonry exterior construction. The dwellings range in size from 2,010 to 3,234 square feet of

---

<sup>1</sup> Some descriptive information about the subject was gleaned from the evidence submitted by the board of review.

living area and range in age from 51 to 56 years old. Each comparable has a full or partial basement with two being partially finished. Three comparables have central air-conditioning, three comparables each have one or two fireplaces, and each comparable has a 2-car garage. The comparables sold from August 2015 to April 2016 for prices ranging from \$190,000 to \$291,000 or from \$89.98 to \$123.46 per square foot of living area, including land. Appellant's counsel also submitted copies of the deeds associated with each sale. The deed associated with comparable sale #4 contained restrictions on the resale of said property which "run with the land" and are not personal to the grantee.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$22,942 which would reflect a total market value of \$229,420 or \$106.61 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,210. The subject's assessment reflects a market value of \$292,100 or \$135.73 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of the assessment, the board of review submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites that range in size from 6,890 to 9,515 square feet of land area and are improved with two-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,065 to 2,802 square feet of living area. The dwellings range in age from 50 to 56 years old. Each comparable has a full or partial basement, one with finished area. Three comparables each have central air conditioning, two comparables have a fireplace, and each comparable has a 2-car garage. The comparables sold from May 2014 to October 2016 for prices ranging from \$305,000 to \$500,000 or from \$146.21 to \$178.44 per square foot of living area, land included. The board of review submission also includes property information sheets with limited descriptive information and color photographs of the subject and each comparable property.

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 suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable sales #2, and #3, along with board of review comparable sales #1 and #2, based on their sale dates in 2014 and 2015 which are less

proximate in time and therefore less likely to reflect the subject's market value as of the January 1, 2017 assessment date than the remaining comparable sales in the record. The Board gave less weight to appellant's comparable #1 due to its substantially larger dwelling size relative to the subject, and comparable sale #4 based on the restrictive language regarding the resale of this property contained in the deed associated with this sale which calls into question the arm's-length nature of the transaction. Moreover, appellant's comparable #4 appears to be an outlier based on its lower sale price when compared to the remaining sales in the record.

The Board finds the best evidence of market value to be the board of review comparables #3 and #4 which are similar to the subject property in location, age, design, and some features. However, each of these homes has a 2-car garage which the subject lacks, therefore requiring downward adjustments to these comparables to make them more equivalent to the subject. These two best comparables in the record sold in February and October 2016 for prices of \$330,000 and \$500,000 or for \$159.57 and \$178.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$292,100 or \$135.73 per square foot of living area, including land, which is below the two best comparable sales in this record on both an overall value basis and a per square foot basis. After considering adjustments to the comparables for the garage feature and other differences from the subject, the Board finds that the subject is not overvalued and a reduction in the subject's assessment 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: May 18, 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

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

APPELLANT

Larry Pappas, 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