



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

APPELLANT: Edward Baharis
DOCKET NO.: 17-30648.001-R-1
PARCEL NO.: 09-24-212-016-0000

The parties of record before the Property Tax Appeal Board are Edward Baharis, 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: \$4,668
IMPR.: \$35,165
TOTAL: \$39,833

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 masonry dwelling with 2,820 square feet of living area. The dwelling is approximately 57 years old and features of full basement with finished area and a two-car garage. The property has a 6,916 square foot site and is located in Niles, Maine 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 located within the same neighborhood code as the subject property and within approximately 1.2 miles of the subject. The comparables have sites that range in size from 4,713 to 7,200 square feet of land area and are improved with similar class 2-11 dwellings of masonry or frame and masonry construction. The dwellings range in size from 2,041 to 3,661 square feet of living area and range in age from 55 to 79 years old.

The comparables each have a full basement, one of which has finished area and one of which has an apartment. One comparable has central air-conditioning. Each comparable has a one and one-half car or two-car garage. The properties sold from February 2015 to February 2017 for prices ranging from \$215,000 to \$430,000 or from \$102.84 to \$136.36 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$33,618. The requested assessment would reflect a total market value of \$336,180 or \$119.21 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 \$39,833. The subject's assessment reflects a market value of \$398,330 or \$141.25 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 its contention of the correct assessment, the board of review submitted information on four equity comparables which is not responsive to appellant's overvaluation argument. 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 Board finds the only evidence of market value in the record are the four comparable sales submitted by the appellant. The Board gave less weight to appellant's comparables #3 and #4 as their 2015 sales are dated relative to the January 1, 2017 assessment date at issue. The remaining two comparables, while having varying degrees of similarity to the subject, sold in June 2016 and February 2017 for \$430,000 and \$215,000 or \$132.31 and \$105.34 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$398,330 or \$141.25 per square foot of living area, including land, which falls between the total market values of the best comparable sales in this record but above the values on a per square foot basis. However, after considering adjustment to the comparables for differences when compared to the subject, such as their older ages, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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: March 16, 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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