



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

APPELLANT: Demetrios Tsangalis
DOCKET NO.: 17-30674.001-R-1
PARCEL NO.: 09-13-317-017-0000

The parties of record before the Property Tax Appeal Board are Demetrios Tsangalis, 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: \$4,247
IMPR.: \$18,988
TOTAL: \$23,235

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 multi-level masonry dwelling with 1,233 square feet of living area. The dwelling is approximately 54 years old. Features of the home include a partial basement with finished area, central air-conditioning, and a two-car garage. The property has a 6,292 square foot site and is located in Morton Grove, Maine Township, Cook County. The subject is classified as a class 2-34 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 consist of similar class 2-34 dwellings with varying degrees of similarity to the subject. The properties sold from March 2015 to June 2017

for prices ranging from \$185,000 to \$330,000 or from \$132.33 to \$169.93 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$19,659. The requested assessment would reflect a total market value of \$196,590 or \$159.44 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 \$23,235. The subject's assessment reflects a market value of \$232,350 or \$188.44 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables consist of similar class 2-34 dwellings with varying degrees of similarity to the subject. The properties sold from July 2014 to August 2015 for prices ranging from \$245,000 to \$347,000 or from \$198.70 to \$259.34 per square foot of living area, including land. 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 eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 and the four board of review comparable as their 2014 and 2015 sales are dated relative to the January 1, 2017 assessment date at issue.

The Board finds that the remaining two comparables, being appellant's comparable sales #1 and #4, sold more proximate in time to the January 1, 2017 assessment date at issue and were similar to the subject in location, age, property classification, and most features, but are both larger dwellings when compared to the subject. These comparables sold in July 2016 and June 2017 for \$185,000 and \$261,000 or \$132.33 and \$166.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$232,350 or \$188.44 per square foot of living area, including land, which falls between the values of the best comparable sales in this record on an overall basis but above their values on a per square foot basis which is logical given that both comparables are larger dwellings than the subject. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that 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: 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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