



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

APPELLANT: William Kotsios
DOCKET NO.: 17-30691.001-R-1
PARCEL NO.: 09-23-304-030-0000

The parties of record before the Property Tax Appeal Board are William Kotsios, 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: \$8,174
IMPR.: \$43,925
TOTAL: \$52,099

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 with 3,065 square feet of living area. The dwelling is 40 years old and has a partial unfinished basement. Other features include central air conditioning and a two-car garage. The property has a 10,218 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject property. One comparable is also located within the same block as the subject. The comparables are one-story or "1.5-1.9 story" dwellings of frame, masonry, or frame and masonry exterior construction

ranging in size from 2,320 to 3,638 square feet of living area. The dwellings range in age from 42 to 94 years old, each comparable has a full finished basement or a partial basement that is unfinished. Other features include central air conditioning, one or two fireplaces, and either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$31,345 to \$45,360 or from \$12.15 to \$13.67 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$39,695 or \$12.95 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 \$52,099. The subject property has an improvement assessment of \$43,925 or \$14.33 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject. Three comparables are also located within the same block as the subject. The comparables are improved with one-story or two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,682 to 3,248 square feet of living area. The dwellings range in age from 41 to 43 years old and each have a partial or full unfinished basement. Other features include central air conditioning and a two-car garage. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$42,608 to \$49,283 or from \$14.51 to \$16.79 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity 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 a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to both parties' comparables #1, #2, and #4 due to differences with their dissimilar "1.5-1.9-story" or two-story designs when compared to the subject's one-story design. In addition, the appellant's comparables are also considerably older in age and/or have significantly smaller dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be both parties' comparable #3 because these two comparable have a similar one-story design like the subject. Except for their slightly smaller or larger dwelling sizes, these two comparables are also most similar to the subject in location, exterior construction, age, foundation, and other features. These two comparables have improvement assessments of \$42,608 and \$45,360 or \$15.89 and \$12.47 per square foot of living area. The subject's improvement assessment of \$43,925 or \$14.33 per square foot of living area falls between the two best comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the

Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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 the 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.

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:

November 17, 2020



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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