



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

APPELLANT: Spiro Katerinis
DOCKET NO.: 17-31238.001-R-1
PARCEL NO.: 09-23-322-020-0000

The parties of record before the Property Tax Appeal Board are Spiro Katerinis, 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: \$4,843
IMPR.: \$42,787
TOTAL: \$47,630

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 masonry exterior construction with 2,782 square feet of living area.¹ The dwelling is one-year old. Features of the home include a full finished basement, central air conditioning, one fireplace, and a two-car garage. The property has a 6,250 square foot site and is located in Niles, Maine 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 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

¹ The Board finds the only evidence of the subject's property description was provided within the appellant's evidence.

comparables that are located within the same neighborhood code as the subject property. The comparables are two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,751 to 2,988 square feet of living area. The dwellings range in age from 10 to 31 years old. One comparable has a crawl space foundation, two comparables each have a full unfinished basement, and one comparable has a partial basement with finished area. Each comparable has central air conditioning, one fireplace, and a two-car attached garage. The comparables have improvement assessments ranging from \$37,933 to \$43,557 or from \$12.85 to \$14.58 per square foot of living area. The appellant's submission included a copy of the "Cook County Board of Review" final decision disclosing the subject has a total assessment of \$47,630. The submission by the appellant also revealed the subject has a land assessment of \$4,843 and an improvement assessment of \$42,787 or \$15.38 per square foot of living area.

Based on this evidence the appellant's requested the subject's improvement assessment be reduced to \$39,333.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated July 18, 2019. The Cook County Board of Review's Motion to Vacate PTAB's Order of Default was denied by the Property Tax Appeal Board by letter dated September 11, 2019.

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 Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)). The board of review's effort to have the default vacated was denied by the Property Tax Appeal Board.

The Board further finds the only evidence of assessment equity to be the appellant's comparables. When compared to the subject, the Board gives less weight to the appellant's comparables #3 and #4 due to their considerably older age and or lack of a basement, unlike the subject's full finished basement. The Board also finds the two best comparables are the appellant's comparables #1 and #2 which are very similar to the subject in most property characteristics, except for their dwellings 10-year-old or 12-year-old age in relation to the one-year-old age of the subject dwelling. The two best comparables have improvement assessments of \$40,027 and \$40,582 or \$14.55 and \$14.58 per square foot of living area. The subject's improvement assessment of \$42,787 or \$15.38 per square foot of living area falls above the

range established by the two best comparables in this record which is justified considering the subject's newer age. After considering upward adjustments to the comparables for differences when compared to the subject, such as their older ages, the Board finds the subject's higher assessment is justified. Thus, 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.

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

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

APPELLANT

Spiro Katerinis, 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