



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

APPELLANT: Dionysios Louras  
DOCKET NO.: 17-31422.001-R-1  
PARCEL NO.: 09-18-307-003-0000

The parties of record before the Property Tax Appeal Board are Dionysios Louras, 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 A Reduction 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:** \$3,953  
**IMPR.:** \$19,634  
**TOTAL:** \$23,587

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 consists of a multi-level dwelling of frame construction with 1,275 square feet of living area. The dwelling is 54 years old. Features of the home include a partial basement with a formal recreation room and a 2.5-car garage. The property has a 6,875 square foot site, and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup>

In support of this argument the appellant submitted information on four comparable sales with the same neighborhood code as the subject. The comparables have sites ranging in size from 6,875 to 20,262 square feet of land area and are improved with class 2-34 dwellings of frame and

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<sup>1</sup> Some of the descriptive data for the subject has been drawn from a previous appeal of this property in Docket No. 16-32374.001-R-1 (86 Ill.Admin.Code § 1910.90(i)).

masonry exterior construction that range in size from 1,259 to 1,752 square feet of living area and in age from 42 to 54 years old. Each comparable has a partial basement with a formal recreation room and a 1-car to a 2.5-car garage. Three comparables have central air conditioning and one comparable has a fireplace. The sales occurred from March 2015 to April 2017 for prices ranging from \$194,500 to \$320,000 or from \$154.49 to \$190.69 per square foot of living area, inclusive of the land. The appellant requested the subject's assessment be reduced to \$22,586, reflecting a market value of \$225,860 or \$177.15 per square foot of living, including land when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The appellant also submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$25,755, which reflects a market value of \$257,550 or \$202.00 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation. By letter dated September 11, 2019, the Board denied the board of review's motion to vacate the default order.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be appellant's comparable sales. The Board gave less weight to comparables #1 and #4 due to their considerably larger dwelling sizes when compared to the subject. The Board finds the best evidence to be comparables #2 and #3 which have the most similar dwelling size to the subject. These comparables sold for prices of \$194,500 and \$250,000 or for \$154.49 and \$190.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$257,550 or \$202.00 per square foot of living area, including land, which is above the best comparable sales in this record. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is 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: 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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