



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

APPELLANT: Tom Panos  
DOCKET NO.: 17-32683.001-R-1 through 17-32683.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Tom Panos, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
17-32683.001-R-1	18-09-401-011-0000	1,811	51,504	\$53,315
17-32683.002-R-1	18-09-401-012-0000	1,811	0	\$1,811

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 two parcels. Parcel #1 has a two-story dwelling of frame and masonry exterior construction with 3,215 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full basement, central air conditioning, one fireplace and a two-car garage. Parcel #2 has a land assessment with no improvement assessment to the property. The subject's two parcels are located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted a copy of the final decision of the Cook County Board of Review dated January 19, 2018 for the 2017 assessment year concerning the two parcels which depicts assessments of \$55,883 for Parcel #1 (PIN 18-09-401-011-0000) and \$1,811 for Parcel #2 (PIN 18-09-401-012-0000). The subject's two parcels have a combined total assessment of \$57,694.

The attorney for the appellant submitted its “Residential Appeal” with a “Comparable Sales/Assessment Grid Analysis”, “Addendum to Petition” showing a separate listing of each individual parcel’s land and improvement assessments, and a supplemental “Brief” from the appellant’s attorney.

The appellant contends improvement assessment inequity as the basis of the appeal for Parcel #1 and did not contest the land assessments for either of the subject’s two parcels. In support of this argument, the appellant submitted information on nine equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,072 to 3,789 square feet of living area. The dwellings range in age from 7 to 16 years old. Each comparable has a basement with one having finished area; each comparable has central air conditioning and a two-car or a three-car garage; and six comparables have either one or two fireplaces. The comparables have improvement assessments ranging from \$48,815 to \$58,330 or from \$14.13 to \$15.90 per square foot of living area. Based on this evidence, the appellant requested that the subject’s improvement assessment for Parcel #1 be reduced to \$49,072 or \$15.26 per square foot of living area.

The Board finds the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument 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.

The appellant’s submission included a copy of the final decision from the Cook County Board of review revealing the subject had an improvement assessment of \$54,072 or \$16.82 per square foot of living area.

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

The Board finds the only evidence of assessment equity was submitted by the appellant. The Board gives less weight to the appellant’s comparables #6, #7, and #9 due to their larger dwelling sizes and/or finished basement when compared to the subject.

The Board finds the best evidence of assessment equity is the appellant’s comparables #1, #2, #3, through #5 and #8 as they are similar to the subject in location, design, age, dwelling size, and features. These comparables had improvement assessments ranging from \$14.13 to \$15.90 per square foot of living area. The subject's improvement assessment of \$16.82 per square foot of living area exceeds the assessments of the best comparables in this record and is not supported.

The board of review did not submit any evidence in support of the subject's assessment. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not supported and a reduction in the subject's assessment 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: 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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