



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

APPELLANT: Lilia Papadopoulos
DOCKET NO.: 17-32711.001-R-1
PARCEL NO.: 18-18-200-060-0000

The parties of record before the Property Tax Appeal Board are Lilia Papadopoulos, 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: \$7,565
IMPR.: \$52,866
TOTAL: \$60,431

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 is improved with a two-story dwelling of frame construction with 2,742 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car integral garage. The property has a 10,808 square foot site and is located in Western Springs, 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 contends assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of the assessment equity argument the appellant submitted information on six equity comparables improved with two-story dwellings of frame or frame and masonry construction ranging in size from 2,277 to 3,374 square feet of living area and in age from 33 to 54 years old. Three of the comparables have basements with one having finished

area. Each comparable has central air conditioning and one fireplace. Five comparables have a two-car attached garage. These properties have improvement assessments ranging from \$41,594 to \$57,965 or from \$17.09 to \$18.27 per square foot of living area.

With respect to the overvaluation argument the appellant submitted four comparable sales improved with class 2-78 dwellings of frame or frame and masonry construction ranging in size from 2,266 to 2,882 square feet of living area and in age from 50 to 57 years old. Three comparables have basements with one having finished area, three comparables have central air conditioning, three comparables have one or two fireplaces, and each property has a two-car attached garage. The properties have sites ranging in size from 10,032 to 13,040 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from August 2015 to June 2017 for prices ranging from \$382,500 to \$628,000 or from \$168.80 to \$217.90 per square foot of living area, land included.

The appellant requested the subject's assessment be reduced to \$53,681.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,431. The subject property has an improvement assessment of \$52,866 or \$19.28 per square foot of living area. The subject's assessment reflects a market value of \$604,310 or \$220.39 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-78 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story dwellings of frame or frame and masonry construction ranging in size from 2,550 to 3,212 square feet of living area. The comparables range in age from 16 to 53 years old. Each property has a full unfinished basement, central air conditioning, one fireplace, and a 2-car to 3-car garage. These properties have sites ranging in size from 9,722 to 13,008 square feet of land area. The comparables have the same classification code and neighborhood code as the subject property. The comparables have improvement assessments ranging from \$51,772 to \$65,560 or from \$20.30 to \$20.97 per square foot of living area. Comparables #1 and #4 also sold in October 2017 and July 2017 for prices of \$625,000 and \$695,000 or for \$239.28 and \$233.69 per square foot of living area, including land, respectively.

Conclusion of Law

The taxpayer contends in part 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 on this basis.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #3 as these are most similar to the subject in size, age, and features. These comparables have improvement assessments that range from \$51,772 to \$65,560 or from \$20.30 to \$20.41 per square foot of living area. The subject's improvement assessment of \$52,866 or \$19.28 per square foot of living area falls below the range established by the best comparables in this record on a square foot basis but is within the overall improvement assessment range. Less weight was given the remaining equity comparables submitted by the parties due to differences from the subject in age, foundation, and/or dwelling size. Based on this record 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 appellant also argued overvaluation as the basis of the appeal. 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 record contains six sales submitted by the parties to support their respective positions. The Board gives less weight to the four sales provided by the appellant due to the dates of sale not being proximate in time to the assessment date, differences from the subject dwelling in age, differences from the subject dwelling in size, and/or differences from the subject in foundation/basement area. The Board finds the best evidence of market value to be board of review comparable sales #1 and #4, with comparable #1 being most similar to the subject dwelling in all respects. These two properties sold in 2017 for prices of \$625,000 and \$695,000 or for \$239.28 and \$233.69 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$604,310 or \$220.39 per square foot of living area, including land, which is well supported these sales. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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: August 24, 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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