



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

APPELLANT: Helen & George Papanicolaou  
DOCKET NO.: 17-38578.001-R-1  
PARCEL NO.: 12-01-412-040-0000

The parties of record before the Property Tax Appeal Board are Helen & George Papanicolaou, the appellants, 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:** \$5,063  
**IMPR.:** \$19,627  
**TOTAL:** \$24,690

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 frame and masonry dwelling with 1,325 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a full basement with finished area, central air-conditioning, and a 2.5-car garage. The property has a 4,603 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four comparable properties located within the same neighborhood code as the subject property. The comparables consist of class 2-03 dwellings of frame, masonry or frame and masonry exterior construction. The dwellings range from 64 to 108 years old and range in size from 1,386 to 1,573 square feet of living area. Each

comparable has a full basement, two with finished area, and either a 1-car or a 2-car garage. Three comparables have central air-conditioning. The comparables have improvement assessments ranging from \$17,439 to \$19,416 or from \$10.52 to \$12.97 per square foot of living area. Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$16,187 or \$12.22 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 \$24,690. The subject has an improvement assessment of \$19,627 or \$14.81 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables consist of similar class 2-03 dwellings of masonry exterior construction. The dwellings range from 39 to 62 years old and range in size from 1,196 to 1,463 square feet of living area. The comparables each have a full basement, one with finished area, and a 2-car garage. Three comparables have central air-conditioning. The comparables have improvement assessments ranging from \$19,759 to \$24,736 or from \$15.97 to \$16.91 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend assessment inequity with respect to the improvement as a 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 appellants 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 the appellants' comparables #2, #3 and #4 and board of review comparables #1, #2 and #4 which differ from the subject in age, basement finish, and/or garage size, or lack central air-conditioning, dissimilar to the subject.

The Board finds the best evidence of value in this record to be appellants' comparable #1 and board of review comparable #3 which are similar to the subject property in location, age, size, design, and features. These comparables had improvement assessments of \$19,416 and \$20,508 or \$12.97 and \$15.97 per square foot of living area, respectively. The subject's improvement assessment of \$19,627 or \$14.81 per square foot of living area is supported by the best comparables in this record. After considering adjustments to these best comparables for differences from the subject, the Board finds that the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is warranted.

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: October 19, 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

State of Illinois

Property Tax Appeal Board

William G. Stratton Building, Room 402

401 South Spring Street

Springfield, IL 62706-4001

APPELLANT

Helen & George Papanicolaou, 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

