



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

APPELLANT: James Kladis  
DOCKET NO.: 17-39059.001-R-1  
PARCEL NO.: 27-35-310-016-0000

The parties of record before the Property Tax Appeal Board are James Kladis, 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:** \$4,592  
**IMPR.:** \$27,408  
**TOTAL:** \$32,000

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 frame and masonry exterior construction containing 2,757 square feet of living area. The dwelling is approximately 12 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached 3.5-car garage. The property has a 10,206 square foot site and is located in Tinley Park, Orland 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 both overvaluation and assessment inequity with respect to the improvement as the basis of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales improved with class 2-78 dwellings of frame and masonry construction ranging in size from 2,753 to 3,026 square feet of living area. The dwellings range in age from 10 to 16 years old. Each property has a full unfinished basement,

central air conditioning, one fireplace, and a 2-car, 3-car, or a 3½-car attached garage. These properties have sites ranging in size from 8,988 to 10,764 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from August 2015 to January 2017 for prices ranging from \$315,000 to \$362,000 or from \$109.72 to \$119.87 per square foot of living area, including land.

In support of the assessment inequity argument the appellant submitted information on eight equity comparables improved with two-story, class 2-78, dwellings of frame and masonry exterior construction ranging in size from 2,714 to 3,141 square feet of living area. The homes range in age from 12 to 16 years old. Each property has a full unfinished basement, central air conditioning, one fireplace, and a 2-car, 3-car, or a 4-car garage. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$25,484 to \$29,557 or from \$9.14 to \$10.00 per square foot of living area.

The appellant requested the subject's total assessment be reduced to \$30,707 and the improvement assessment be reduced to \$26,115.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,588. The subject's assessment reflects a market value of \$345,880 or \$125.45 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The subject has an improvement assessment of \$29,966 or \$10.88 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story, class 2-78, dwellings of frame and masonry exterior construction with either 2,616 or 2,757 square feet of living area. The homes range in age from 10 to 16 years old. Each property has a full unfinished basement, central air conditioning, one fireplace, and a 3-car or a 3.5-car garage. Each comparable has the same assessment neighborhood code as the subject property and have sites ranging in size from 8,909 to 10,282 square feet of land area. The comparables have improvement assessments ranging from \$29,979 to \$38,479 or from \$11.46 to \$13.96 per square foot of living area.

### **Conclusion of Law**

The appellant contends in part 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 appropriate.

The Board finds the only evidence of market value to be appellant's comparable sales. These four comparables are similar to the subject in location, age, style, and most features. The comparables sold for prices ranging from \$315,000 to \$362,000 or from \$109.72 to \$119.87 per square foot of living area, including land. The comparables most similar to the subject in size,

appellant's comparables #2 and #3, sold for \$315,000 and \$330,000 or \$114.25 and \$119.87 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$345,880 or \$125.45 per square foot of living area, including land, which is above the range established by the comparable sales in this record on a square foot basis, and above the two most similar comparables in both an overall basis and square foot basis. The board of review submitted no market data to refute the appellant's overvaluation argument. Based on this evidence the Board finds a reduction in the subject's assessment is justified to reflect a market value of \$320,000 or \$116.08 per square foot of living area, including land.

The appellant also argued 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).

After considering the reduction to the subject's assessment based on the market value determination herein, resulting in an improvement assessment of \$9.94 per square foot of living area, the Board finds a further reduction in the subject's assessment is not 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

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