



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

APPELLANT: Zervos Gregory
DOCKET NO.: 17-39062.001-R-1
PARCEL NO.: 13-08-207-022-0000

The parties of record before the Property Tax Appeal Board are Zervos Gregory, 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: \$4,464
IMPR.: \$32,029
TOTAL: \$36,493

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 multi-family building of masonry construction with 2,816 square feet of living area. The building is approximately 53 years old. Features of the property include a full basement finished with an apartment and a two-car detached garage. The property has a 3,720 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with two-story multi-family buildings of masonry construction that range in size from 3,032 to 3,349 square feet of building area. The buildings range in age from 44 to 59 years old. Each comparable has a full basement with four being finished with an apartment.

Five of the comparables have a detached two-car garage. The comparables have the same classification code and neighborhood code as the subject property. The comparables have improvement assessments ranging from \$30,595 to \$35,432 or from \$9.50 to \$10.58 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$28,378.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,493. The subject property has an improvement assessment of \$32,029 or \$11.37 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story multi-family buildings of masonry construction with either 2,720 or 2,865 square feet of building area. The comparables are either 53 or 59 years old. Each comparable has a full basement with one having an apartment and two having recreation rooms. Each comparable has a 2-car or a 2.5-car garage. Each property has the same classification and neighborhood code as the subject property. These comparables have improvement assessments ranging from \$35,143 to \$36,172 or from \$12.27 to \$13.30 per square foot of building 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten comparables that are all relatively similar to the subject building. However, the Board finds the best evidence of assessment equity to be comparables provided by the board of review as these comparables are most similar to the subject building in size. The board of review comparables have improvement assessments that range from \$12.27 to \$13.30 per square foot of building area. The subject's improvement assessment of \$11.37 per square foot of building area falls below the range established by the best comparables in this record. Less weight is given the appellant's comparables due to their larger building sizes relative to the subject building which helps to justify, in part, their lower assessments on a square foot basis when considering economies of scale. 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.

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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