



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

APPELLANT: Tom Kailis
DOCKET NO.: 17-39065.001-R-1
PARCEL NO.: 13-31-314-027-0000

The parties of record before the Property Tax Appeal Board are Tom Kailis, 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: \$9,020
IMPR.: \$10,165
TOTAL: \$19,185

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 one-story dwelling of frame construction with 1,142 square feet of living area. The dwelling is approximately 73 years old. Features of the property include a slab foundation and a one-car detached garage. The property has an 8,200 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 one-story residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings of frame or frame and masonry construction that range in size from 1,024 to 1,224 square feet of living area. The dwellings range in age from 64 to 99 years old. Two comparables have slab foundations and two comparables have full unfinished basements, and three comparables have a

1-car or a 1.5-car garage. These properties have sites ranging in size from 3,750 to 7,462 square feet of land area. The comparables have the same assessment classification code and neighborhood code as the subject property. The sales occurred from October 2016 to June 2017 for prices ranging from \$120,000 to \$211,500 or from \$108.50 to \$172.79 per square foot of living area, including land. The appellant requested the assessment be reduced to \$17,515.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,112. The subject's assessment reflects a market value of \$231,120 or \$202.38 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of masonry construction that range in size from 1,042 to 1,282 square feet of living area. The dwellings range in age from 49 to 79 years old. Each property has a full unfinished basement, two comparables have central air conditioning, and each comparable has a 1-car or a 2-car garage. These properties have sites ranging in size from 3,720 to 4,977 square feet of land area. The comparables have the same assessment classification code and neighborhood code as the subject property. The sales occurred from in December 2017 for prices ranging from \$259,000 to \$326,000 or from \$222.92 to \$272.26 per square foot of living area, including land.

Conclusion of Law

The appellant contends 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 warranted.

The parties submitted eight comparable sales to support their respective positions. The Board gives less weight to the comparables provided by the board of review due to their masonry construction, which is dissimilar to the subject's frame construction, as well as the fact that two comparables have central air conditioning, unlike the subject property, three comparables have larger garages and each property has a full unfinished basement. The board of review comparables are superior to the subject property.

The appellant's comparables are more similar to the subject in construction and features especially with two of the comparables, #1 and #4, both having slab foundations, like the subject property. The Board finds that appellant's comparable #3 appears to be an outlier with a sale price of \$108.50 per square foot of living area, including land, which is significantly lower than three other comparables provided by the appellant. The Board finds that appellant's comparable #2 would require a downward adjustment due to its full basement. These three comparables sold for prices ranging from \$168,000 to \$211,500 or from \$164.06 to \$172.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$231,120 or \$202.38 per square foot of living area, including land, which is above the range established by

the best comparable sales in this record. Based on this evidence the Board finds 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Tom Kailis, 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