



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

APPELLANT: James Michalarias  
DOCKET NO.: 17-39067.001-R-1  
PARCEL NO.: 27-06-410-062-0000

The parties of record before the Property Tax Appeal Board are James Michalarias, 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:** \$2,438  
**IMPR.:** \$23,482  
**TOTAL:** \$25,920

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 and masonry construction containing 1,849 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 4,876 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-95 townhouse or rowhouse 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 three comparable sales improved with dwellings that range in size from 1,835 to 2,487 square feet of living area and in age from 19 to 22 years old. The dwellings are of masonry or frame and masonry construction and have the same classification code as the

subject property. Each property has a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage. These properties have sites ranging in size from 3,323 to 8,688 square feet of land area and have the same neighborhood code as the subject property. These three properties sold from January 2016 to September 2016 for prices ranging from \$247,900 to \$297,500 or from \$119.62 to \$136.19 per square foot of living area. These properties also have improvement assessments ranging from \$19,173 to \$25,226 or from \$9.54 to \$13.75 per square foot of living area.

With respect to the assessment equity argument the appellant provided eight comparables improved with two, one-story dwellings and six, two-story dwellings of masonry or frame and masonry construction that range in size from 1,473 to 2,010 square feet of living area. The comparables have the same classification code as the subject property and range in age from 18 to 22 years old. Each property has a full unfinished basement, central air conditioning, one fireplace and a two-car garage. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$17,046 to \$22,278 or from \$9.54 to \$12.14 per square foot of living area. Equity comparable #8 is the same property as appellant's comparable sale #3 and is improved with a one-story dwelling. The record also disclosed that equity comparables #1 and #4 sold in December 2016 and June 2016 for prices of \$268,000 and \$257,000 or for \$146.05 and \$140.05 per square foot of living area, including land, respectively.

Based on this evidence the appellant requested the subject property have a revised improvement assessment of \$20,930 and a total assessment of \$23,368.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,920. The subject's assessment reflects a market value of \$259,200 or \$140.18 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-95 property of 10%. The subject has an improvement assessment of \$23,482 or \$12.70 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with one, two-story dwelling and three, one-story dwellings of masonry or frame and masonry construction that range in size from 1,552 to 1,858 square feet of living area. The dwellings are either 16 or 19 years old and each has the same classification code as the subject property. Three of the comparables have the same assessment neighborhood code as the subject property and the properties have sites ranging in size from 2,728 to 5,797 square feet of land area. Each property has a partial or full unfinished basement, central air conditioning and a two-car garage. Three comparables each have one fireplace. The properties sold from July 2015 to June 2017 for prices ranging from \$259,000 to \$285,000 or from \$153.89 to \$167.53 per square foot of living area, including land. These same properties have improvement assessments ranging from \$23,039 to \$30,179 or from \$14.66 to \$16.24 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board gives little weight to appellant's sales #2 and #3 due to differences from the subject in size and style, respectively. The Board gives less weight to board of review comparables #2 through #4 due to differences from the subject dwelling in style, size and/or location. The best evidence of market value included appellant's comparable sale #1, appellant's equity comparables #1 and #4 (which also sold), and board of review comparable #1. These four properties are improved with dwellings with the same classification code and neighborhood code as the subject property. These homes have either 1,785 or 1,835 square feet of living area with similar features as the subject property. The sales occurred from June 2016 to December 2016 for prices ranging from \$249,900 to \$275,000 or from \$136.19 to \$154.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$259,200 or \$140.18 per square foot of living area, including land, which is within 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 based on overvaluation is not justified.

Alternatively, the appellant 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 on this basis.

The Board gives less weight to appellant's comparable sales #2 and #3 (which have assessment information) due to differences from the subject in size or style, respectively. The Board gives less weight to appellant's equity comparables #3, #6 and #8 (which is the same property as comparable sale #3), due to differences from the subject in size and/or style. The Board gives less weight to board of review comparables #2 through #4 due to differences from the subject property in style, size, and/or location. The Board finds the best evidence of assessment equity to be appellant's comparable sale #1, as well as appellant's equity comparables #1, #2, #4, #5 and #7 and board of review comparable #1. These properties have improvement assessments ranging from \$20,379 to \$26,110 or from \$11.02 to \$14.66 per square foot of living area. The subject's improvement assessment of \$23,482 or \$12.70 per square foot of living area falls within the range established by the best comparables in this record. 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

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