



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

APPELLANT: John Bastas  
DOCKET NO.: 17-39075.001-R-1  
PARCEL NO.: 27-10-404-019-0000

The parties of record before the Property Tax Appeal Board are John Bastas, 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:** \$4,460  
**IMPR.:** \$21,851  
**TOTAL:** \$26,311

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 multi-level dwelling of frame and masonry construction containing 1,840 square feet of living area. The dwelling is approximately 39 years old. Features of the home include a partial basement with a recreation room, central air conditioning, one fireplace and a two-car attached garage. The property has an 8,920 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-34 split level dwelling under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales classified as class 2-34 properties improved with dwellings of frame or frame and masonry construction ranging in size from 1,135 to 1,765 square feet of living area. The dwellings are 45 or 47 years old. Each property has a partial basement

with a recreation room, two comparables have central air conditioning, three comparables each have one fireplace, and each property has a two-car garage. The comparables have sites ranging in size from 8,125 to 10,625 square feet of land area. Each property has the same assessment neighborhood code as the subject property. The sales occurred from August 2015 to April 2017 for prices ranging from \$137,000 to \$220,000 or from \$120.70 to \$139.06 per square foot of living area, including land. These properties have improvement assessments ranging from \$11.06 to \$15.67 per square foot of living area.

With respect to the assessment equity argument, the appellant submitted information on seven equity comparables improved with multi-level class 2-34 dwellings of frame and masonry construction ranging in size from 1,558 to 2,118 square feet of living area. The dwellings range in age from 39 to 46 years old. Each property has a partial basement with a recreation room, four comparables have central air conditioning, four comparables each have one fireplace and each property has a two-car attached garage. Each property has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$17,085 to \$22,864 or from \$10.27 to \$11.12 per square foot of living area.

The appellant requested the subject's total assessment be reduced to \$23,758 and the improvement assessment be reduced to \$19,298.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,311. The subject's assessment reflects a market value of \$263,310 or \$142.99 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-34 property of 10%. The subject has an improvement assessment of \$21,851 or \$11.88 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 multi-level class 2-34 dwellings of masonry or frame and masonry construction ranging in size from 1,485 to 1,789 square feet of living area. The homes range in age from 39 to 45 years old. Each property has a partial basement with a recreation room and a two-car garage. Three comparables have central air conditioning and three comparables each have one fireplace. These properties have sites ranging in size from 8,750 to 11,625 square feet of land area. The comparables have the same assessment neighborhood code as the subject property. The sales occurred from February 2015 to May 2016 for prices ranging from \$265,000 to \$296,000 or from \$165.46 to \$184.24 per square foot of living area, including land. These same properties have improvement assessments ranging from \$21,259 to \$25,148 or from \$13.33 to \$15.03 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.

The parties submitted information on eight comparable sales improved with dwellings relatively similar to the subject dwelling in style, age, and features to support their respective positions. However, the Board gives less weight to appellant's comparables #1 and #3 as well as board of review comparable #3 due to differences from the subject dwelling in size, each being significantly smaller. The four remaining comparables range in size from 1,574 to 1,789 square feet of living area and sold for prices ranging from \$215,000 to \$296,000 or from \$121.81 to \$184.24 per square foot of living area, including land. The subject's assessment reflecting a market value of \$263,110 or \$142.99 per square foot of living area, inclusive of the land, which is supported on this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

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 parties submitted information on eleven equity comparables improved with dwellings similar to the subject dwelling in style and age. The Board gives less weight to appellant's equity comparables #6 and #7 as neither property has central air conditioning and a fireplace as does the subject property. The Board also gives less weight to board of review comparable #3 due to differences from the subject in size. The eight remaining equity comparables have improvement assessments ranging from \$10.53 to \$14.06 per and of living area. Additionally, the Board finds appellant's comparable sale #2 was similar to the subject in most respects and has an improvement assessment of \$12.66 per square foot of living area. The subject property has an improvement assessment of \$11.88 per square foot of living area, which is within the range of the best comparables. Based on this evidence the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed and a reduction in the subject's improvement 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: April 20, 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

John Bastas, 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