



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

APPELLANT: George & Cynthia Andros  
DOCKET NO.: 17-39084.001-R-1  
PARCEL NO.: 27-02-206-003-0000

The parties of record before the Property Tax Appeal Board are George & Cynthia Andros, the appellants, 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:** \$4,624  
**IMPR.:** \$30,626  
**TOTAL:** \$35,250

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 single-family dwelling of frame and masonry construction with 3,098 square feet of living area. The dwelling is approximately 39 years old. Features of the home include a full unfinished basement, one fireplace and a two-car garage. The property has a 10,880 square foot site and is located in Orland 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 appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, appellants submitted information on four equity comparables improved with two-story class 2-78 dwellings of masonry or frame and masonry construction ranging in size from 3,246 to 3,684 square feet of living area. The dwellings range in age from 28 to 38 years old. Each property has a full or partial unfinished basement, central

air conditioning, one or two fireplaces, and a 2-car, 2.5-car or 3-car attached garage. Each property has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$29,279 to \$32,961 or from \$8.75 to \$9.02 per square foot of living area.

The appellants requested the subject's improvement assessment be reduced to \$27,529.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,250. The subject has an improvement assessment of \$30,626 or \$9.89 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 two-story dwellings of frame and masonry construction ranging in size from 2,730 to 2,913 square feet of living area. The homes are 32 or 39 years old and have the same classification code as the subject property. Each property has a full or partial unfinished basement, one fireplace, and a two-car attached garage. Three comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$27,273 to \$30,593 or from \$9.99 to \$10.61 per square foot of living area.

### **Conclusion of Law**

The appellants contend 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 appellants 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 eight equity comparables improved with dwellings similar to the subject dwelling in style, age, and features to support their respective positions. The Board gives less weight to appellants' comparables #2 and #4 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparables #1 and #2 due to differences from the subject dwelling in size. The four remaining comparables are relatively similar to the subject in size and features with the exception that three comparables have central air conditioning while the subject does not have central air conditioning. The best four equity comparables submitted have improvement assessments ranging from \$29,279 to \$30,593 or from \$8.83 to \$10.61 per square foot of living area. The subject has an improvement assessment of \$30,626 or \$9.89 per square foot of living area, which is slightly above the range of the overall improvement assessments but within the range on a square foot basis. Board of review comparable #3 is most similar to the subject in features, with no central air condition, has an improvement assessment of \$10.61 per square foot of living area, which is higher on a square foot basis but justified due to its slightly smaller dwelling size and considering economies of scale. Based on this evidence the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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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