



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

APPELLANT: Athanasia Demou
DOCKET NO.: 17-39095.001-R-1
PARCEL NO.: 27-01-303-004-0000

The parties of record before the Property Tax Appeal Board are Athanasia Demou, 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: \$6,375
IMPR.: \$25,783
TOTAL: \$32,158

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 masonry construction with 2,242 square feet of living area. The dwelling is approximately 31 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, and a 2.5-car attached garage. The property has a 10,625 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, appellant submitted information on eight equity comparables improved with one-story class 2-04 dwellings of frame, masonry or frame and masonry construction ranging in size from 2,047 to 2,546 square feet of living area. The dwellings range in age from 27 to 62 years old. Five comparables have full or partial basements

with three having finished area, and six comparables have central air conditioning. Each property has one or two fireplaces, and either a 2-car or 4-car attached garage. Each property has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$17,943 to \$26,071 or from \$8.71 to \$10.95 per square foot of living area.

The appellant requested the subject's improvement assessment be reduced to \$22,202.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,158. The subject has an improvement assessment of \$25,783 or \$11.50 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-story dwellings of masonry construction ranging in size from 1,977 to 2,242 square feet of living area. The homes are 30 or 31 years old and have the same classification code as the subject property. Each property has a full or partial basement with one having finished area, central air conditioning, one fireplace, and a 2.5-car or a 3-car garage. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$28,098 to \$32,654 or from \$12.97 to \$14.56 per square foot of living area.

Conclusion of Law

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 twelve equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #2, #3 and #5 through #8 due to differences from the subject dwelling in age. Less weight is also given appellant's comparables #3, #6 and #8 due to their slab or crawl space foundations which are inferior to the subject's partial basement. The Board gives most weight to appellant's comparables #1 and #4 as well as the four comparables submitted by the board of review as these comparables are most similar to the subject in age as well as being relatively similar to the subject in size and features. The best comparables have improvement assessments ranging from \$25,827 to \$32,654 or from \$10.24 to \$14.56 per square foot of living area. The subject has an improvement assessment of \$25,783 or \$11.50 per square foot of living area, which is within the range established by the best comparables on a square foot basis. Based on this evidence the Board finds the appellant 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: 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

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