



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

APPELLANT: Nikolaos Manousopoulos  
DOCKET NO.: 17-42107.001-R-1  
PARCEL NO.: 30-17-128-017-0000

The parties of record before the Property Tax Appeal Board are Nikolaos Manousopoulos, the appellant(s), 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:** \$1,521  
**IMPR.:** \$5,007  
**TOTAL:** \$6,528

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 1.5-story dwelling of masonry exterior construction with 1,208 square feet of living area. The dwelling is approximately 72 years old. Features of the home include an unfinished basement and a 2-car garage.<sup>1</sup> The property has a 4,680 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-03 property 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 located in the same neighborhood code as the subject property. The comparables have sites that range in size from 3,000 to 4,760 square feet of land area and are improved with class 2-03 dwellings of frame or masonry exterior

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<sup>1</sup> The Board notes that the subject property was described in a prior year appeal as a one-story dwelling with 839 square feet of living area.

construction that range in size from 1,056 to 1,228 square feet of living area. The homes range in age from 65 to 94 years old. Each comparable has a basement with one having finished area. Two comparables have central air conditioning, one comparable has a fireplace and two comparables have either a 1-car or a 1.5-car garage. The comparables sold from July 2015 to August 2017 for prices ranging from \$29,559 to \$50,625 or from \$26.70 to \$41.23 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$4,103.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,528. The subject's assessment reflects a market value of \$65,280 or \$54.04 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood code as the subject property. The comparables have sites that range in size from 4,720 to 5,809 square feet of land area and are improved with one-story, class 2-03 dwellings of masonry exterior construction that range in size from 1,212 to 1,524 square feet of living area. The homes range in age from 58 to 90 years old. Each comparable has a basement with two having finished area. Each comparable has a 1-car to a 2-car garage, two comparables have central air conditioning and one comparable has a fireplace. The properties sold from August 2014 to February 2017 for prices ranging from \$73,000 to \$115,000 or from \$58.82 to \$83.33 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4 along with board of review comparables #1 and #2 which either sold in 2014 or 2015 and are considered less likely to reflect the subject's market value as of the January 1, 2017 assessment date or have significantly larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables which sold more proximate to the assessment date at issue and have varying degrees of similarity to the subject in age, design and other features. These comparables sold from February 2016 to August 2017 for prices ranging from \$29,559 to \$115,000 or from \$26.70 to \$83.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$65,280 or \$54.04 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for

differences with the subject, the Board finds 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:

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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