



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

APPELLANT: Bill Metropoulos  
DOCKET NO.: 17-42108.001-R-1  
PARCEL NO.: 04-20-303-025-0000

The parties of record before the Property Tax Appeal Board are Bill Metropoulos, 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:** \$14,190  
**IMPR.:** \$52,639  
**TOTAL:** \$66,829

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 two-story dwelling of masonry exterior construction with 3,319 square feet of living area. The dwelling is approximately 32 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 2-car garage. The property has a 14,190 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment equity. The subject's land assessment was not challenged.

In support of the overvaluation 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 9,739 to 11,696 square feet of land area and are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction that range in size from 3,340 to 3,521 square feet of living area. The dwellings are 33 or 37 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and a 2-car garage. The comparables sold from July 2016 to August 2017 for prices ranging from \$618,000 to \$675,000 or from \$181.77 to \$194.01 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of the equity argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story, class 2-78 dwellings of masonry or frame and masonry exterior construction that range in size from 3,079 to 3,644 square feet of living area. The dwellings are either 32 or 33 years old. Four comparables have unfinished basements and one comparable has a crawl space foundation. Each comparable has central air conditioning, one fireplace and a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$46,277 to \$52,385 or from \$14.27 to \$15.03 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$62,214. The requested assessment reflects a total market value of \$622,140 or \$187.45 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$48,024 or \$14.47 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,829. The subject's assessment reflects a market value of \$668,290 or \$201.35 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%. The subject has an improvement assessment of \$52,639 or \$15.86 per square foot of living area.

In support of its contention of the correct assessment on the basis of overvaluation, the board of review submitted information on four comparable sales located within the subarea or 0.25 of a mile from the subject property. The comparables have sites that range in size from 10,721 to 15,780 square feet of land area and are improved with two-story, class 2-78 dwellings of stucco, masonry or frame and masonry exterior construction that range in size from 3,108 to 3,546 square feet of living area. The dwellings range in age from 28 to 37 years old. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a 2-car to a 3-car garage. The comparables sold from March 2015 to September 2016 for prices ranging from \$780,000 to \$885,000 or from \$233.76 to \$251.22 per square foot of living area, land included.

On equity grounds, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story, class 2-78 dwellings of masonry exterior construction that range in size from 3,045 to 3,548 square feet of living area. The homes are 31 or 33 years old. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a 2-car garage.

The comparables have improvement assessments ranging from \$48,568 to \$63,257 or from \$15.95 to \$17.83 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 eight comparable sales for the Board's consideration. The Board gave less weight to the board of review comparables #2, #3 and #4 which sold in 2015 and are dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in location, age, design and dwelling size but are inferior to the subject in that each has an unfinished basement and smaller site size when compared to the subject finished basement and site size. These comparables sold from July 2016 to August 2017 for prices ranging from \$618,000 to \$780,000 or from \$181.77 to \$250.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$668,290 or \$201.35 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 when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The taxpayer also contends assessment inequity as an alternative 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, based on inequity is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #5 which has a crawl space foundation compared to the subject's finished basement.

The Board finds the best evidence of assessment equity to be the remaining comparables which are like the subject in location, age and dwelling size. These comparables have improvement assessments that range from \$46,277 to \$63,257 or from \$14.45 to \$17.83 per square foot of

living area. Two of these best comparables, board of review equity comparables #2 and #4, have finished basements like the subject and have improvement assessment of \$48,568 and \$59,102 or \$15.95 and \$16.92 per square foot, respectively. The subject's improvement assessment of \$52,639 or \$15.86 per square foot of living area falls within the range established by the best eight equity comparables in the record. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and no reduction, based on uniformity, is warranted.

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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