



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

APPELLANT: George & Niki Pappamihiel
DOCKET NO.: 17-42110.001-R-1
PARCEL NO.: 04-17-412-015-0000

The parties of record before the Property Tax Appeal Board are George & Niki Pappamihiel, 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: \$15,275
IMPR.: \$42,206
TOTAL: \$57,481

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 consists of a two-story dwelling of frame and masonry exterior construction with 3,092 square feet of living area. The dwelling is approximately 47 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 13,283 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

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

In support of the overvaluation argument, the appellants 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 10,625 to 18,000 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 2,569 to 3,237 square feet of living area. The dwellings range in age from 45 to 52 years old. Each comparable has a basement, one with finished area, one or two fireplaces and a 2-car garage. Three comparables each have central air conditioning. The comparables sold from July 2016 to May 2017 for prices ranging from \$435,000 to \$550,000 or from \$147.80 to \$170.50 per square foot of living area, land included.

As an alternate basis of the appeal, the appellants contend assessment inequity with respect to the improvement assessment. In support of the inequity argument, the appellants submitted information on eight equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story, class 2-78 dwellings of frame and masonry exterior construction that range in size from 2,612 to 3,439 square feet of living area. The dwellings range in age from 46 to 50 years old. Each comparable has an unfinished basement, central air conditioning and a 2-car garage. Six comparables each have one fireplace. The comparables have improvement assessments that range from \$31,161 to \$40,075 or from \$11.39 to \$12.72 per square foot of living area.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$50,827. The requested assessment reflects a total market value of \$508,270 or \$164.38 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 \$35,552 or \$11.50 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 \$57,481. The subject's assessment reflects a market value of \$574,810 or \$185.90 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 \$42,206 or \$13.65 per square foot of living area.

In support of its contention of the correct assessment based on market value, the board of review submitted information on four comparable sales located within 0.25 of a mile from the subject or within the subject's subarea. The comparables have sites that range in size from 8,100 to 12,690 square feet of land area and are improved with two-story, class 2-78 dwellings of frame or frame and masonry exterior construction that range in size from 2,602 to 3,020 square feet of living area. The dwellings range in age from 42 to 51 years old. Three comparables have an unfinished basement and one comparable has a concrete slab foundation. Each comparable has either one or two fireplaces and a 2-car or a 2.5-car garage. Two comparables each have central air conditioning. The comparables sold from April to September 2016 for prices ranging from \$545,000 or \$749,000 or from \$190.18 to \$248.01 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 frame and masonry exterior construction that range in size from 2,799 to 3,174 square feet of living area. The homes are 47 or 48 years old. Each

comparable has a basement, one with finished area, central air conditioning, one fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$40,322 to \$49,233 or from \$13.67 to \$15.92 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 appellants contend, 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 appellants 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 appellants' comparable #3 along with board of review comparables #2 and #3 which differ from the subject in either dwelling size or foundation construction. The Board also gave reduced weight to board of review comparable #4 which appears to be an outlier based on its sale price per square foot relative to other comparable sales in the record.

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. These comparables sold from April to October 2016 for prices ranging from \$457,000 to \$550,000 or from \$147.80 to \$190.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$574,810 or \$185.90 per square foot of living area, including land, which falls above the overall value and within the per square foot range established by the best comparable sales in this record. The subject higher overall value appears to be justified given its finished basement feature which most of the comparables lacked. 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 taxpayers also contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment, based on inequity is not warranted.

The parties submitted twelve equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #1, #2, #3, #6, #7 and #8 along with board of review comparable #3 which are dissimilar to the subject in dwelling size relative to other comparables in the record.

The Board finds the best evidence of assessment equity to be the remaining five comparables which are similar to the subject in location, age, design, dwelling size and some features but inferior to the subject in each having an unfinished basement compared to the subject's finished basement feature. These comparables have improvement assessments that range from \$37,749 to \$49,233 or from \$12.28 to \$15.92 per square foot of living area. The subject's improvement assessment of \$42,206 or \$13.65 per square foot of living area falls within the range established by the best 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

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