



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

APPELLANT: Angeliki Edsey  
DOCKET NO.: 17-42211.001-R-1  
PARCEL NO.: 04-07-305-004-0000

The parties of record before the Property Tax Appeal Board are Angeliki Edsey, 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 **A Reduction** 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:** \$12,380  
**IMPR.:** \$35,783  
**TOTAL:** \$48,163

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 frame and masonry exterior construction with 2,776 square feet of living area. The dwelling is 36 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has an 11,791 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 appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales that have the same neighborhood code as the subject. The comparables have sites that range in size from 10,204 to 11,970 square feet of land area. The comparables are improved with class 2-78 dwellings of frame and masonry or frame exterior

construction that range in size from 2,602 to 3,694 square feet of living area and range in age from 35 to 46 years old. Each comparable has a partial or a full unfinished basement, central air conditioning, one fireplace and a 1.5-car or a 2-car garage. The properties sold from December 2015 to August 2017 for prices ranging from \$452,000 to \$522,000 or from \$125.88 to \$173.71 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on four equity comparables that have the same neighborhood code as the subject and are located within .16 of a mile from the subject. The comparables are improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,789 to 3,063 square feet of living area and range in age from 32 to 37 years old. The comparables each have a partial or a full unfinished basement, central air conditioning, one fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$35,372 to \$40,409 or from \$12.68 to \$13.31 per square foot of living area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$43,340, reflecting a market value of \$433,400 or \$156.12 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 \$30,960 or \$11.15 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 \$51,633. The subject's assessment reflects a market value of \$516,330 or \$186.00 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 \$39,253 or \$14.14 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same neighborhood code as the subject and located on the same block as the subject. The comparables are improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,835 to 3,300 square feet of living area and range in age from 33 to 38 years old. The comparables each have a full unfinished basement, central air conditioning, a fireplace, and a 2-car or a 2.5-car garage. Comparable #1 sold in October 2014 for \$650,000 or \$197.27 per square feet of living area, including land. The comparables have improvement assessments ranging from \$44,169 to \$48,147 or from \$13.71 to \$15.58 per square foot of living area.

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

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five comparable sales for the Board's consideration. Reduced weight was given to appellant's comparables #2 and #3 due to their larger dwelling sizes when compared to the subject. Less weight was also given to board of review comparable sale #1 due to its October 2014 date of sale not being proximate in time to the January 1, 2017 assessment date. The Board finds the best evidence of market value to be appellant's comparables #1 and #4 which sold proximate in time to the January 1, 2017 assessment date and were most similar to the subject in dwelling size. These comparables sold in April 2017 for prices of \$465,000 and \$452,000 or for \$166.73 and \$173.71 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$516,330 or \$186.00 per square foot of living area, including land, which falls above the two 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 is justified.

The appellant also argued 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.

The record contains eight equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on the overvaluation argument, the Board finds a further reduction based on assessment inequity is not appropriate. Therefore, no further reduction in the subject's assessment 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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