



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

APPELLANT: Harry Kougias
DOCKET NO.: 17-42576.001-R-1
PARCEL NO.: 04-05-305-018-0000

The parties of record before the Property Tax Appeal Board are Harry Kougias, 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: \$11,740
IMPR.: \$77,778
TOTAL: \$89,518

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 5,272 square feet of living area. The dwelling was approximately 55 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property has a 13,418 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables, none of which were located in the same neighborhood code as the subject. The comparables consist of class 2-08 dwellings of frame or masonry exterior construction. The homes range in age from 16 to 37 years old and range in size from 4,259 to 4,835 square feet of living area. Three dwellings have

full or partial basements, one of which has a formal recreation room, and one comparable has a concrete slab foundation. Each dwelling has central air conditioning, a fireplace and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$61,756 to \$77,137 or from \$14.50 to \$15.95 per square foot of living area. Based on these properties the appellant requested the subject's improvement assessment be reduced to \$79,612 or \$15.10 per square foot of living area.

The subject's address and the appellant's mailing address are the same suggesting the property is owner occupied. Additionally, the subject property received a homestead exemption in 2017, further indicating the property was owner occupied.¹ These records also indicate that a Certificate of Error was issued in 2017. The Property Tax Appeal Board also takes judicial notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket No. 16-40161.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$89,518 based on the evidence of record.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,926. The subject has an improvement assessment of \$86,186 or \$16.35. The board of review indicated that 2016 was the beginning of the general assessment cycle for the subject property.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, two of which were located in the same neighborhood code as the subject. Each comparable was either in the subject's subarea or within ¼ of a mile from the subject. The comparables consist of class 2-78, 2-34 or 2-07 two-story or multi-level dwellings of stucco, frame or frame and masonry exterior construction. The dwellings are either 37 or 40 years old and range in size from 1,392 to 2,610 square feet of living area with a partial basement, three of which have formal recreation rooms. Each comparable has central air conditioning, one or two fireplaces and either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$28,694 to \$44,579 or from \$17.08 to \$27.31 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 taxpayer 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 a reduction in the subject's assessment is warranted.

¹ See <https://www.cookcountypropertyinfo.com/pinresults.aspx> for PIN 04-05-305-018-0000.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2016 tax year should be carried forward to the 2017 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board finds the Board issued a decision reducing the subject's assessment for the 2016 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Harry Kougias, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602