



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

APPELLANT: Dimitrios Kourkouvis  
DOCKET NO.: 17-42587.001-R-1  
PARCEL NO.: 04-25-200-019-0000

The parties of record before the Property Tax Appeal Board are Dimitrios Kourkouvis, 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:** \$30,492  
**IMPR.:** \$28,298  
**TOTAL:** \$58,790

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 one-story dwelling of masonry exterior construction with 1,445 square feet of living area. The dwelling is approximately 61 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 30,492 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The subject also has a home improvement exemption of \$7,982, which is a class 2-88 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the same neighborhood code as the subject. The comparables sold from June 2015 to September 2017 for prices ranging from \$423,500 to \$487,000 or from \$341.37 to \$379.58 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted information on four comparables located within the same neighborhood code as the subject and within .12 of a mile from the subject. The comparables have improvement assessments ranging from \$24,890 to \$31,509 or from \$15.39 to \$18.11 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$50,790 which would reflect a total market value of \$507,900 or \$351.49 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 requested reduced improvement assessment of \$20,298 would reflect an assessment of \$14.05 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 \$58,790. The subject's assessment reflects a market value of \$587,900 or \$406.85 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 property has an improvement assessment of \$28,298 or \$19.58 per square foot of living area. Excluding the class 2-88 home improvement exemption, as reported by the board of review, the subject property has an improvement assessment of \$20,316, or \$14.06 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses and two briefs arguing alternatively that the subject property's market value is under its recent purchase price in 2018 and that the subject property has a home improvement exemption which has not been addressed by the appellant's evidence.

In one brief concerning the market value issue, the board of review contends that in April 2018 the subject property was purchased for \$980,000, as shown with Redfin data. The subject's 2017 assessment reflects a market value of \$587,900 which is significantly below the recent purchase price. Therefore, the board of review argues that the subject's assessment should remain unchanged on market value grounds.

In a second brief concerning the lack of uniformity argument, the board of review contends that the subject property for 2017 received a "2-88 exemption" which allows up to \$75,000 worth of home improvements without increasing the assessment for at least four years. The board of review contends it does not include the 2-88 in its determination of the per-square-foot improvement assessment. Within the brief and with supporting printouts, the board of review reported that the subject has an improvement assessment comprising \$20,316 for Class 2-03 property and \$7,982 for Class 2-88 property (Exhibit B, the ASIQ printout for the subject). The board of review further argued that the home improvement exemption has an improvement market value of \$154,829. Based on this lack of uniformity brief, the board of review requested dismissal of the appellant's inequity appeal.

The board of review's comparable data consists of two grid analyses with equity information on eight properties, four of which also sold; for ease of reference, the second grid analysis has been renumbered as comparables #5 through #8. Board of review comparables #1 and #2 are the same properties as the appellant's equity comparables #3 and #4, respectively. Five of the eight board of review comparables are located within the same neighborhood code as the subject. Comparables #5 through #8 sold from June to November 2016 for prices ranging from \$209,000 to \$780,000 or from \$149.18 to \$503.23 per square foot of living area, including land. The eight comparables have improvement assessments ranging from \$21,122 to \$40,236 or from \$15.08 to \$25.96 per square foot of living area.

Based on the foregoing evidence and arguments, the board of review requested confirmation of the subject's assessment based both upon market value and equity grounds.

### **Conclusion of Law**

The appellant contends, in part, that 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 a total of seven comparable sales along with data on the 2018 purchase price of the subject property to support their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of market value of the subject property to be the 2018 purchase price of the subject property as presented by the board of review and which was not refuted by the appellant. The Board gives reduced weight to the remaining sales in the record due to differences in location, lot size, dwelling size, foundation and/or dated sale information for a valuation as of January 1, 2017. The subject's full assessment reflects a market value of \$587,900 or \$406.85 per square foot of living area, including land, which is significantly below its recent 2018 purchase price of \$980,000. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified due to alleged overvaluation.

Additionally, the taxpayer contends assessment inequity with regard to the improvement as another 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 is not warranted.

The parties submitted a total of ten equity comparables, with two common properties, to support their respective positions before the Property Tax Appeal Board. The subject's improvement assessment, exclusive of the class 2-88 home improvement exemption, is \$14.06 per square foot of living area which falls below the range established by all ten equity comparables in this record. Therefore, based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified based upon a lack of assessment uniformity.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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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