



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

APPELLANT: Sophia Vrinios
DOCKET NO.: 17-43613.001-R-1
PARCEL NO.: 10-18-201-032-0000

The parties of record before the Property Tax Appeal Board are Sophia Vrinios, the appellant, by attorney Edwin M. Wittenstein of Worsek & Vihon, in Chicago; 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: \$ 7,002
IMPR.: \$14,998
TOTAL: \$22,000

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 Class-2-03 owner occupied residential property located in Niles Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$220,000 as of July 23, 2016. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,920. The subject's assessment reflects an estimated market value of \$239,200 when applying Cook County's Ordinance level of assessment for Class 2

property of 10%. The notes on appeal also disclosed that the 2016 tax year was the first year of the triennial general assessment period.

In support of the subject's assessment, the board of review submitted sales data on four comparable sales that had varying degrees of similarity when compared to the subject. The comparables sold from March 2014 to October 2016 for prices ranging from \$337,000 to \$450,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In response to the board of review's evidence, the appellant requested the subject's 2017 assessment be reduced to \$22,000 commensurate with the Property Tax Appeal Board's 2016 decision under docket number 16-42209.001-R-1 pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). In that appeal, the Property Tax Appeal Board issued a decision based on evidence in the record lowering the subject's assessment to \$22,000. The appellant asserted the 2016 and 2017 tax years are within the same triennial general assessment period and the subject property is on owner occupied residence.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal before this Board a prior tax year under Docket Number 16-42209.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$22,000. The Property Tax Appeal Board finds the record shows the subject property is located in Niles Township, Cook County's, in which the triennial general assessment period began with the 2016 tax year and continues through the 2018 tax year. In addition, there is no evidence in the record that indicates the subject 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 the decision of the Property Tax Appeal Board is reversed or modified upon review. As a result, the Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 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. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2016 through 2018 tax years are within the same general assessment period. The record contains no evidence showing the Board's 2016 decision was reversed or modified upon review or the subject property sold in an arm's-length transaction establishing a different fair cash value.

For these reasons, the Board finds its 2016 decision of \$22,000 shall be carried forward to the subsequent 2017 tax year. Therefore, a reduction in the subject's assessment is warranted as a matter of law.

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:

February 16, 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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