



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

APPELLANT: Evangelos Stavrou
DOCKET NO.: 17-44344.001-R-1 through 17-44344.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Evangelos Stavrou, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-44344.001-R-1	10-21-220-001-0000	2,646	20,130	\$22,776
17-44344.002-R-1	10-21-220-002-0000	2,646	20,130	\$22,776

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 multi-family dwelling of masonry exterior construction with 4,117 square feet of living area. The dwelling is approximately 59 years old. The home has a full basement with an apartment. The property has a 7,300 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables that have the same neighborhood code as the subject. The comparables are described as class 2-11, two-story or three-story dwellings of masonry exterior construction that range in size from 3,672 to 6,636 square feet of living area. The dwellings are 53 to 88 years old. One comparable has a concrete slab foundation and three comparables have full basements, two of which have an

apartment. One comparable has a three-car garage. The comparables have improvement assessments ranging from \$33,364 to \$55,446 or from \$8.08 to \$9.09 per square foot of living area.

The appellant also submitted a copy of the decision of the board of review for both parcels under appeal. Combining the assessments for the two parcels under appeal, the subject has a total assessment of \$45,552. The subject has a total improvement assessment of \$40,260 or \$9.78 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$35,253 or \$8.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for only one of the two parcels of the subject. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same neighborhood code as the subject. The comparables are described as class 2-11, two-story dwellings of masonry exterior construction that range in size from 3,388 to 4,642 square feet of living area. The dwellings are 45 to 61 years old. The comparables have full unfinished basements. Three comparables have central air conditioning and each comparable has a two-car or a three-car garage. The comparables have improvement assessments ranging from \$33,643 to \$47,155 or from \$9.93 to \$10.47 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 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. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight equity comparables for the Board's consideration similar to the subject in location. The Board gave less weight to the appellant's comparables along with board of review comparable #1 due to differences in story height or dwelling size when compared to the subject and the other comparables in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4. Even though these comparables have superior garages, they are most similar to the subject in story height and dwelling size. These comparables have improvement assessments ranging from \$42,006 to \$47,155 or from \$9.94 to \$10.47 per square foot of living area. The subject has an improvement assessment of \$40,260 or \$9.78 per square foot of living area, which falls below the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds

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the subject's improvement assessment is supported and therefore, a reduction in the subject's assessment is not justified.

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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