



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

APPELLANT: Tom Mouroukas
DOCKET NO.: 17-45402.001-R-1
PARCEL NO.: 15-29-303-037-0000

The parties of record before the Property Tax Appeal Board are Tom Mouroukas, 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: \$4,176
IMPR.: \$24,664
TOTAL: \$28,840

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 multi-level single family dwelling of masonry construction containing 2,136 square feet of living. The dwelling is approximately 37 years old. Features of the property include a partial basement with a recreation room, central air conditioning, one fireplace and a two-car garage. The property has a 6,960 square foot site and is located in Westchester, Proviso Township, Cook County. The subject is classified as a class 2-34 split level residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with class 2-34 dwellings of masonry or frame and masonry construction ranging in size from 1,717 to 2,588 square feet of living area. The dwellings range in age from 41 to 54 years old. Each property has a lower level with a recreation room, two comparables have central air conditioning, one comparable has a

fireplace and each property has a 2-car or a 2.5-car attached garage. These properties have sites ranging in size from 3,000 to 7,755 square feet of land area and have the same neighborhood code as the subject property. The sales occurred from May 2014 to June 2016 for prices ranging from \$182,500 to \$340,000 or from \$106.29 to \$133.30 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$26,458.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,919. The subject's assessment reflects a market value of \$309,190 or \$144.75 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-34 property of 10%.

The board of review indicated that 2017 was the beginning of the new general assessment period for the subject property. The board of review indicated it was willing to stipulate to a revised assessment of \$23,800 as determined by the Property Tax Appeal Board for the 2016 tax year in Docket No. 16-36999.001-R-1, pursuant to the "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The proposed assessment would reflect a market value of \$238,000 or \$111.42 per square foot of living area, including land. No other evidence was submitted by the board of review.

Conclusion of Law

The appellant contends 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.

Initially, the Board finds the "rollover" provision of section 16-185 of the Property Tax Code is not applicable in this appeal. Section 16-185 of the 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** (emphasis added), 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 record disclosed that 2016 and 2017 are not in the same general assessment period, therefore, the "rollover" requirement of section 16-185 of the Property Tax Code is not germane.

The Board finds the only evidence of market value to be the appellant's comparable sales. The four comparables provided by the appellant have various degrees of similarity to the subject property in size, age, and features. These comparables sold for prices ranging from \$182,500 to \$340,000 or from \$106.29 to \$133.30 per square foot of living area, including land. Of these four comparables, appellant's comparable #1 sold most proximate in time to the assessment date for a price of \$265,000 or \$133.30 per square foot of living area, including land. This property is seventeen years older than the subject dwelling, has no fireplace compared to the subject's one fireplace and has a site that is approximately 57% smaller than the subject's site, suggesting an upward adjustment would be appropriate. The subject's assessment reflects a market value of \$309,190 or \$144.75 per square foot of living area, including land, which is above the range established by the best sales in this record on a square foot basis and well above the comparable that sold most proximate in time to the assessment date. Based on this evidence the Board finds a reduction in the subject's assessment is 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: March 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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