



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

APPELLANT: Aris Liakouras
DOCKET NO.: 17-46645.001-R-1
PARCEL NO.: 16-18-322-023-0000

The parties of record before the Property Tax Appeal Board are Aris Liakouras, the appellant(s), 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: \$ 4,945
IMPR.: \$ 27,880
TOTAL: \$ 32,825

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) after receiving a favorable decision from the Property Tax Appeal Board (the "Board") in the prior year. The instant appeal challenges the assessment for tax year 2017. The Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a two-story dwelling of masonry construction with 2,855 square feet of living area. The dwelling is 109 years old. Features of the home include a full unfinished basement, central air conditioning, and a two and one-half-car garage. The property's site is 5,206 square feet, and it is located in Oak Park 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 as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. In Section II of the appeal form, the appellant stated that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$32,825.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject is \$37,435. The subject property has an improvement assessment of \$32,490, or \$11.38 per square foot of living area.

The board of review did not submit any evidence in support of the subject’s current assessment; however, on the “Notes on Appeal,” the board of review offered to stipulate to the subject’s assessment at \$28,500. The “Notes on Appeal” further stated that this offer to stipulate was predicated on “ROLLOVER 2016 PTAB DECISION OF 28,500.”

Conclusion of Law

Section 16-185 of the Property Tax Code provides, in relevant 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. Additionally, “Standard of proof. Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. The Board takes official notice that it rendered a decision lowering the subject’s assessment for tax year 2016 (86 Ill.Admin.Code §1910.90(i)); however, the Board further finds that tax year 2016 and the instant tax year of 2017 are not in the same general assessment period for Oak Park Township, as that township was reassessed in tax year 2017. Cook County, Ill., Code of Ordinances ch. 74, art. II, div. 1, §§ 74-31(3) and 74-32(3) (2021). Thus, the Board finds that the board of review’s offer to stipulate to the subject’s assessment is not “fair and reasonable based on the evidence in the record.” 86 Ill.Admin.Code §1910.55(b) (“If a stipulation revising and correcting an assessment is agreed to by all interested parties, it may be taken into consideration by the Property Tax Appeal Board *provided it is fair and reasonable based on the evidence in the record.*”) (emphasis added). Moreover, the parties never agreed to stipulate to the board of review’s proposed assessment, as the record does not show that the appellant ever responded to the board of review’s offer to stipulate. Id. As such, the Board will address the parties’ arguments and evidence in the record. Id. (“The Board reserves the right to write a decision based on the facts, evidence and exhibits in the record.”).

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 proven 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 meet this burden of proof, and that a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #1, #3, and #4. These equity comparables had improvement assessments ranging from \$7.85 to \$10.79 per square foot of living area. The subject's improvement assessment of \$11.38 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant has proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment is warranted.

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: November 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

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