



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

APPELLANT: George Polymenakos  
DOCKET NO.: 18-23350.001-R-1  
PARCEL NO.: 16-30-205-024-0000

The parties of record before the Property Tax Appeal Board are George Polymenakos, 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:** \$3,685  
**IMPR.:** \$11,532  
**TOTAL:** \$15,217

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 2018 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 1.5-story masonry dwelling with 1,438 square feet of living area. The dwelling is approximately 92 years old and features a full unfinished basement, central air-conditioning, and a two-car garage. The property has a 3,780 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-03 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 nine comparable properties that were located in the same neighborhood code as the subject property. The comparables consist of one-story or 1.5-1.9-story frame or masonry dwellings built from 90 to 114 years ago. The dwellings range in size from 1,131 to 1,598 square feet of living area. According to the appellant's grid analysis,

three of the comparables have concrete slab foundations,<sup>1</sup> and six of the comparables each have a full or partial basement, four with finished area. Eight comparables each have a one-car to a two-car garage. The comparables have improvement assessments that range from \$7,916 to \$11,394 or from \$6.31 to \$7.18 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$13,543. The request would lower the subject's improvement assessment to \$9,858 or \$6.86 per square foot of living area.

The "Board of Review Notes on Appeal" were missing from the board of review's submission. The Cook County board of review's final notice disclosed the total assessment for the subject of \$15,217. The board of review's grid analysis and the appellant's appeal petition disclosed that the subject has an improvement assessment of \$11,532 or \$8.02 per square foot of living area.

In support of its argument the board of review submitted information on eight comparable properties, only four of which are located within the same neighborhood code as the subject.<sup>2</sup> The comparables are improved with 1.5-story class 2-03 or 1-story class 2-04 masonry dwellings that were built 71 to 96 years ago and range in size from 1,382 to 1,828 square feet of living area. Each comparable has a full or partial basement, four with finished area, and a two-car garage. Three comparables have central air-conditioning. The comparables have improvement assessments that range from \$13,798 to \$16,057 or from \$8.15 to \$10.60 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 taxpayer contends assessment inequity with respect to the improvement as a 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 17 suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #2, #3, #5, #6, #7 and #9 which differ from the subject in age, exterior finish, dwelling size and/or foundation type. The Board also gave less weight to board of review comparables #1, #2, and #3 which differ from the subject in age or basement finish and comparables #5 through #8 which are each located in a different

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<sup>1</sup> The grid states that appellant's comparable #1 has a slab foundation, however, the photo depicts the dwelling as having a basement.

<sup>2</sup> The board of review submitted two separate grids, both with comparables numbered #1 through #4. The second grid appears to consist of comparable sales but will be renumbered as comparables #5 through #8 and considered by the Board as equity comparables. The board of review's intent is unclear as no Notes on Appeal were submitted by the board of review.

neighborhood code than the subject property and as comparable #6 is of dissimilar 1-story design.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #4, and #8 and board of review comparable #4 which are similar to the subject property in location, age, design, and most features. These comparables had improvement assessments ranging from \$8,022 to \$15,102 or from \$6.37 to \$9.35 per square foot of living area. The subject's improvement assessment of \$11,532 or \$8.02 per square foot of living area falls within the range established by the best comparables submitted for the Board's consideration. Based on this record, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no 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:

May 18, 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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