



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

APPELLANT: Kominos Gerasimos
DOCKET NO.: 18-23403.001-R-1
PARCEL NO.: 09-13-105-016-0000

The parties of record before the Property Tax Appeal Board are Kominos Gerasimos, 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: \$5,346
IMPR.: \$24,390
TOTAL: \$29,736

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 multi-level masonry dwelling with 1,714 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a partial basement with finished area, and a two-car garage. The property has a 7,920 square foot site and is located in Morton Grove, Maine Township, Cook County. The subject is classified as a class 2-34 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 six comparable properties that were located in the same neighborhood code as the subject property. The comparables are improved with similar class 2-34 multi-level masonry or frame and masonry dwellings that were built either 55 or 56 years ago and range in size from 1,687 to 1,812 square feet of living area. Each dwelling has a partial basement with finished area, central air-conditioning, and a two-car garage. Three

comparables each have one fireplace. The comparables have improvement assessments ranging from \$22,319 to \$24,891 or from \$12.79 to \$14.48 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$28,525. The request would lower the subject's improvement assessment to \$23,179 or \$13.52 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,861. The subject has an improvement assessment of \$26,515 or \$15.47 per square foot of living area.

In support of its argument the board of review submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables are improved with similar class 2-34 multi-level masonry dwellings that were built 50 to 59 years ago and range in size from 1,286 to 1,685 square feet of living area. Each comparable has a partial basement with finished area, central air-conditioning, and a two-car garage. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$24,158 to \$30,920 or from \$18.35 to \$19.62 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #3, #4 and #5 which differ from the subject in exterior finish. The Board also gives less weight to board of review comparables #1, #3, and #4 which are smaller dwellings when compared to the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, and #6 and board of review comparable #2 which are similar to the subject property in location, age, design, and most features, although each comparable has central air-conditioning and three of the comparables feature a fireplace superior to the subject suggesting downward adjustments are necessary. These comparables had improvement assessments ranging from \$23,175 to \$30,920 or from \$12.79 to \$18.35 per square foot of living area. Although the subject's improvement assessment of \$26,515 or \$15.47 per square foot of living area falls within the range established by the best comparables submitted for the Board's consideration, after considering adjustments to the comparables for their superior attributes when compared to the subject, the Board finds that the subject's improvement was inequitably assessed, and a reduction 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

State of Illinois

Property Tax Appeal Board

William G. Stratton Building, Room 402

401 South Spring Street

Springfield, IL 62706-4001

APPELLANT

Kominos Gerasimos, by attorney:

George N. Reveliotis

Reveliotis Law, P.C.

1030 Higgins Road

Suite 101

Park Ridge, IL 60068

COUNTY

Cook County Board of Review

County Building, Room 601

118 North Clark Street

Chicago, IL 60602

