



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

APPELLANT: Ioannis Synadinos
DOCKET NO.: 18-23987.001-R-1 through 18-23987.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ioannis Synadinos, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-23987.001-R-1	23-11-401-121-0000	1,976	21,753	\$23,729
18-23987.002-R-1	23-11-401-125-0000	1,977	21,753	\$23,730
18-23987.003-R-1	23-11-401-126-0000	1,976	21,753	\$23,729
18-23987.004-R-1	23-11-401-127-0000	1,978	21,753	\$23,731

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 properties under appeal consist of four, three-story residential townhomes of frame and masonry exterior construction each with 2,070 square feet of living area. Each townhome is 12 years old, has a concrete slab foundation, central air conditioning, and a two-car garage. The properties have from 3,162 to 3,165 square foot sites and are part of the South Roberts Road Association containing 10 townhomes that are located in Palos Hills, Palos Township, Cook County. The subject properties are class 2-95 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to four improvements that are located within the South Roberts Road Association as the basis of the appeal. In support of this argument,

the appellant submitted information on five equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-95, three-story townhomes of frame and masonry exterior construction with 2,707 square feet of living area. The dwellings are 12 years old, have a concrete slab foundation, central air conditioning, and a two-car garage. The comparables have improvement assessments ranging from \$20,879 to \$22,197 or from \$7.71 to \$8.20 per square foot of living area. Based on this evidence, the appellant requested that each of the subject's improvement assessments be reduced to \$21,656 or \$8.00 per square foot of living area.

The appellant submitted a copy of the final decision of the Cook County Board of Review dated November 1, 2018 for the 2018 assessment year concerning the four parcels which depicts total assessments of \$25,704 for each parcel. The appellant's evidence disclosed the four subject properties have improvement assessments ranging from \$23,726 to \$23,728 and either \$8.76 or \$8.77 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted its "Board of Review Notes on Appeal" with a grid analysis for only one of the subject properties with PIN #23-11-401-121-0000. However, the board of review comparables #2 through #4 are the same as the subject #2 through #4 properties under appeal before the Property Tax Appeal Board. The board of review comparables are improved with class 2-95, three-story townhomes of frame and masonry exterior construction with 2,707 square feet of living area. The dwellings are 12 years old, have a concrete slab foundation, central air conditioning, and a two-car garage. The comparables each have improvement assessments ranging from \$23,726 to \$23,728 or either \$8.76 or \$8.77 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains assessment information submitted by the parties on the ten townhomes that are members of the South Roberts Road Association. The townhomes are similar in style, age, features and location. The four properties under appeal have improvement assessments of \$23,726, \$23,727, and \$23,728 or \$8.76 and \$8.77 per square foot of living area. In support of the assessment, the board of review used three of the properties whose assessments were being appealed before the Property Tax Appeal Board as comparables, which detracts from its evidence. Only one comparable provided by the board of review has an assessment equivalent to the assessments being challenged. Arguably, due to their similarities, these properties should have similar fair cash values and similar assessments. The Board finds the five comparables provided

Docket No: 18-23987.001-R-1 through 18-23987.004-R-1

by the appellant, support the conclusion that the properties are not being assessed in a uniform manner and a reduction in their respective improvement assessments 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:

February 15, 2022



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

Ioannis Synadinos, 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