



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

APPELLANT: Geoffrey Koss  
DOCKET NO.: 18-24187.001-R-1  
PARCEL NO.: 05-20-200-001-0000

The parties of record before the Property Tax Appeal Board are Geoffrey Koss, 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:** \$20,000  
**IMPR.:** \$75,336  
**TOTAL:** \$95,336

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 two-story dwelling of masonry construction with 2,829 square feet of living area. The dwelling is 89 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a 2-car garage. The property has a 12,500 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property 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 that were located within the same neighborhood code as the subject. The comparables had lots with either 9,350 or 9,600 square feet of land area that were improved with class 2-06 dwellings of stucco, frame or frame and masonry exterior construction. The homes ranged in size from 2,646 to 3,520 square feet of

living area and ranged in age from 93 to 125 years old. The comparables had unfinished full or partial basements. Two comparables had central air conditioning, three comparables had a fireplace and three comparables had garages ranging in size from a 1.5-car to a 2.5-car. The comparables had sale dates ranging from September 2016 to January 2018 and sold for prices ranging from \$720,000 to \$847,000 or from \$240.63 to \$281.56 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$73,939.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,336. The subject's assessment reflects a market value of \$953,360 or \$337.00 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, two of which were located within the same neighborhood code as the subject. The comparables had lots ranging in size from 6,100 to 19,534 square feet of land area that were improved with two-story dwellings of masonry, stucco or frame and masonry exterior construction. The homes ranged in size from 2,298 to 3,644 square feet of living area and ranged in age from 86 to 98 years old. The comparables had full or partial basements, three of which had finished area, one or two fireplaces and either a 1.5-car or a 2-car garage. Three comparables had central air conditioning. The comparables had sale dates ranging from March to December 2016 and sold for prices ranging from \$880,000 to \$1,650,000 or from \$342.67 to \$452.80 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4, due to their differences in age and/or their sale date occurring greater than 15 months prior to the January 1, 2018 assessment date at issue. The Board also gave less weight to the board of review's comparable sales, due to their sale dates occurring greater than 12 months prior to the January 1, 2018 assessment date at issue. In addition, the board of review's comparables #1 and #3 were not located within the same neighborhood code as the subject. The Board finds the appellant's remaining comparables were similar to the subject in location and style. However, the comparables were inferior to the subject in lot size, age and many features. Nevertheless, these comparables sold in April 2017 and January 2018 for prices of \$825,000 and \$847,000 or \$273.18 and \$240.63 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$953,360 or \$337.00 per square foot of living area, including land, which falls above the range

established by the best comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds subject's higher assessment is supported. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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:

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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