



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

APPELLANT: George Polymenakos
DOCKET NO.: 18-25258.001-R-1
PARCEL NO.: 28-27-407-011-0000

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*** 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: \$2,711
IMPR.: \$7,457
TOTAL: \$10,168

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 dwelling of frame and masonry exterior construction with 1,066 square feet of living area. The dwelling is 41 years old, has a partial basement with finished area, central air conditioning, and a two-car garage. The property has a 10,846 square foot site and is located in Country Club Hills, Bremen 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales which are located within the same neighborhood code as the subject property. The comparables are situated on sites of 6,997 or 7,200 square feet of land area. The comparables are improved with similar class 2-34, multi-level dwellings of frame or frame and masonry exterior construction ranging in size from 1,060

to 1,122 square feet of living area. The dwellings range in age from 29 or 45 years old, have partial basements with finished area., and a two-car garage. One comparable has central air conditioning, and two comparables each have a fireplace. The comparables have sale dates ranging from February 2016 through February 2017 for prices ranging from \$46,000 to \$84,000 or from \$43.11 to \$74.87 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$62,670. The requested assessment would reflect a total market value of \$62,670 or \$58.79 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,168. The subject's assessment reflects a market value of \$101,680 or \$95.38 per square foot of living area, land included, 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 which are located in a different neighborhood code than the subject. The comparables are situated on sites ranging from 6,250 to 9,931 square feet of land area. The comparables are improved with similar class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,216 to 1,431 square feet of living area. The dwellings range in age from 25 to 35 years old and have partial basements with finished area. Two comparables each have central air conditioning, and two comparables each have a two-car garage. The comparables have sale dates ranging from August 2016 through October 2017 for prices ranging from \$153,000 to \$201,000 or from \$106.92 to \$165.30 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 gives less weight to the board of review comparable sales which differ from the subject in location, age, dwelling size, and/or they lack a garage.

The Board finds the best evidence of market value in the record to be the appellant's comparables. These comparable sales are relatively similar to the subject in location, dwelling size, design, age and features, except three of the comparables lack central air conditioning suggesting an upward adjustment would be warranted to these comparables to make them more equivalent to the subject. Furthermore, the subject has a considerably larger land size than these

comparables. The four comparables sold from February 2016 through February 2017 for prices ranging from \$46,000 to \$84,000 or from \$43.11 to \$74.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$101,680 or \$95.38 per square foot of living area, including land, which falls above the range of the most similar comparable sales in this record, but appears to be justified considering the subject's superior land size and central air conditioning feature. After considering adjustments to the comparables for differences from the subject, the board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, 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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