



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

APPELLANT: Dino Verros  
DOCKET NO.: 18-31327.001-R-1  
PARCEL NO.: 15-29-115-041-0000

The parties of record before the Property Tax Appeal Board are Dino Verros, the appellant, by attorney Peter D. Verros, of Verros Berkshire, PC in Chicago; 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:** \$3,960  
**IMPR.:** \$21,416  
**TOTAL:** \$25,376

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 consists of a two-story dwelling of frame and masonry exterior construction with 2,954 square feet of living area. The dwelling is approximately 50 years old. Features of the dwelling include a full finished basement, central air conditioning, and a two-car garage. The property has a 6,600 square foot site, and is located in Westchester, Proviso Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant initially submitted a residential appeal petition denoting assessment equity as the basis of the appeal. In this 2018 tax year appeal, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables have varying degrees of similarity to the subject property. Based on this evidence,

the appellant requested a reduction in the subject's improvement assessment to \$29,717 or \$10.06 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject of \$35,568. The subject property has an improvement assessment of \$31,608, or \$10.70 per square foot of living area. The board of review also reported that 2017 was the beginning of the subject's general assessment cycle.

In support of its contention of the correct assessment, the board of review submitted four equity comparables that are located within the same neighborhood code as the subject. The comparables have varying degrees of similarity to the subject property. The comparables have improvement assessments ranging from \$30,366 to \$39,399 or from \$10.78 to \$12.61 per square foot of living area. Based on this evidence, the board of review requested that the assessments be confirmed for the subject property.

After the above 2018 evidence was submitted by both parties, the Board rendered a 2017 tax year final decision for the subject property lowering its assessment under Docket Number 17-35837.001-R-1. As a result, the appellant's attorney subsequently filed another residential appeal petition that was received by the PTAB on January 21, 2021. In this subsequent appeal, the appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant also submitted a copy of the Board's prior year 2017 decision which lowered the total assessments of the subject property to \$25,376, based upon the evidence submitted by the parties. The appellant's attorney indicated that the subject is an owner-occupied residence and that 2018 tax year is within the same general assessment period. Based on this evidence, the appellant's attorney requested the 2018 total assessment for the subject property be carried forward to the 2018 assessment year.

### **Conclusion of Law**

In rebuttal, the appellant raised a contention of law argument asserting that the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the previous tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling in this matter. Therefore, in light of this finding, the PTAB finds it does not need to further address the assessment equity argument initially filed by the appellant. The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2017 tax year under Docket Number 17-35837.001-R-1. The record further indicates the subject property is an owner-occupied dwelling and that 2017 and 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision, plus the application of an equalization factor, if any.

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:

April 19, 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

Dino Verros, by attorney:  
Peter D. Verros  
Verros Berkshire, PC  
225 West Randolph  
Suite 2950  
Chicago, IL 60606

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602