



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

APPELLANT: John Gountanis
DOCKET NO.: 18-35034.001-R-1
PARCEL NO.: 03-32-225-038-0000

The parties of record before the Property Tax Appeal Board are John Gountanis, 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: \$4,812
IMPR.: \$61,102
TOTAL: \$65,914

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 exterior construction with 3,404 square feet of living area. The dwelling is approximately 16 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has an 8,750 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-78 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 equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story, class 2-78 dwellings of frame or frame and masonry exterior construction that range in size from 2,630 to 2,978 square feet of living area. The homes range in age from 41 to 61 years old. Five

comparables have a basement, two with finished area and one comparable has a concrete slab foundation. Each comparable has either a one-car or a two-car garage and central air conditioning. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$42,626 to \$49,059 or from \$14.63 to \$17.27 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$54,566.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,914. The subject property has an improvement assessment of \$61,102 or \$17.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables where one comparable is located in the subject's neighborhood code. Board of review comparable #2 was also submitted as comparable #4. The comparables are improved with two-story, class 2-78 dwellings of frame or masonry exterior construction that range in size from 3,371 to 3,605 square feet of living area. The homes range in age from 1 to 12 years old. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a two-car to a three-car garage. The comparables have improvement assessments that range from \$68,144 to \$76,144 or from \$19.15 to \$21.12 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration as one comparable was submitted twice. The Board finds that neither of the parties' comparables are particularly similar to the subject in location, age, dwelling size or features. Nevertheless, the Board shall decide based on the evidence, regardless of the quality of the evidence. The Board gave less weight to the appellant's comparables #4, #5 and #6 along with board of review comparables #1 and #2 which differ from the subject in their finished basement area or concrete slab foundation compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity are appellant's comparables #1, #2 and #3 and board of review comparable #3 though each of the appellant's comparables are considerably older in age with smaller dwellings when compared to the subject requiring upward adjustments for these differences to make these properties more equivalent to the subject. These comparables have improvement assessments that range from \$42,764 to \$68,144 or from \$16.26 to \$19.15 per square foot of living area. Most weight was given to board of review comparable

#3 as this property was most similar to the subject in dwelling size and age. This property has an improvement assessment of \$68,144 or \$19.15 per square foot of living area. The subject's improvement assessment of \$61,102 or \$17.95 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments for differences with the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

April 20, 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

John Gountanis, 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