



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

APPELLANT: Tom Pappas
DOCKET NO.: 18-38177.001-R-1
PARCEL NO.: 09-36-323-054-0000

The parties of record before the Property Tax Appeal Board are Tom Pappas, 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: \$9,898
IMPR.: \$24,980
TOTAL: \$34,878

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 one-story dwelling of masonry exterior construction with 1,210 square feet of living area. The dwelling is approximately 60 years old. Features of the home include an unfinished basement and a one-car garage. The property has a 7,332 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted a comparable sales analysis and information on four comparables. The comparables have the same neighborhood code as the subject and are class 2-03 dwellings of frame, masonry or stucco exterior construction ranging in size from 1,102 to 1,531 square feet of living area. The

dwellings range in age from 76 to 102 years old and have unfinished basements. Three comparables each have a two-car garage. The comparables have sites ranging from 3,234 to 6,200 square feet of land area and sold in December 2017 or November 2018 for prices ranging from \$230,000 to \$340,000 or from \$206.46 to \$235.93 per square foot of living area, land included.

In support of the assessment inequity argument, the appellant submitted a lack of uniformity analysis and information on six comparables. The comparables have the same neighborhood code as the subject property and are class 2-03 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,362 to 1,659 square feet of living area. The comparables range in age from 78 to 108 years old and have basements, one of which has finished area, and either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$24,886 to \$31,783 or from \$17.56 to \$19.98 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$29,515. The requested assessment would reflect a total market value of \$295,150 or \$243.93 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 request would lower the subject's improvement assessment to \$19,617 or \$16.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,878. The subject's assessment reflects a market value of \$348,780 or \$288.25 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 subject has an improvement assessment of \$24,980 or \$20.64 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables. The comparables have the same neighborhood code as the subject property and are class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,051 to 1,518 square feet of living area. The comparables range in age from 91 to 97 years old and have basements, two of which have finished area, and a two-car garage. One comparable has central air conditioning, and one comparable has a fireplace. The comparables have sites ranging from 4,425 to 7,350 square feet of land area and sold from June 2016 to May 2018 for prices ranging from \$352,000 to \$410,000 or from \$240.45 to \$341.03 per square foot of living area, land included. The comparables have improvement assessments ranging from \$28,430 to \$36,307 or from \$23.33 to \$27.05 per square foot of living area.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends in part that 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 suggested comparable sales for the Board's consideration, all of which have older aged dwellings ranging from 76 to 102 years old when compared to the subject dwelling's 60 year old age. The Board gives less weight to the appellant's comparables #1, #3 and #4 as well as the board of review comparables #1 due to differences in dwelling size, finished basement, and/or lack of a garage when compared to the subject. The Board also gives less weight to the board of review comparable #2 which sold in June 2016 and is less likely to reflect the subject's market value as of the January 1, 2018 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable #2 as well as the board of review comparables' #3 and #4. These comparables received greater weight because they are closer in dwelling size or sold more proximate in time to the January 1, 2018 assessment date at issue. These three comparables sold from September 2017 to November 2018 for prices ranging from \$260,000 to \$410,000 or from \$235.93 to \$334.92 per square foot of living area, land included. The subject's assessment reflects a market value of \$348,780 or \$288.25 per square foot of living area, land included, which falls within the range established by the three most similar comparable sales in this record. After considering adjustments to the three best comparable sales for differences when compared to the subject, including but limited to the dwellings' older ages, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also contends improvement assessment inequity as an alternative 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 a total of 10 suggested comparables for the Board's consideration, which included the same board of review comparables previously considered in the appellant's overvaluation argument. All of the comparables are older aged dwellings ranging from 78 to 108 years old when compared to the subject dwelling's 60 year old age. The Board gives less weight to the appellant's comparables #1 through #3, #5 and #6 as well as the board of review comparable #1 which are considerably larger in dwelling size to the subject dwelling than the parties' remaining comparables. The Board finds the best evidence of assessment equity to be the appellant's comparable #4 as well as the board of review comparables #2 through #4 which are more similar to the dwelling size of the subject. These four comparables have improvement assessments ranging from \$24,886 to \$32,307 or from \$18.27 to \$27.05 per square foot of living area. The subject's improvement assessment of \$24,980 or \$20.64 per square foot of living area falls within the range established by the most similar comparables in this record. After

considering adjustments to the four most similar comparables for differences when compared to the subject, including but not limited to the dwellings' older ages, 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 based on assessment uniformity 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:

February 21, 2023



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

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