



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

APPELLANT: James Athanasopoulos  
DOCKET NO.: 18-38529.001-R-1 through 18-38529.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Athanasopoulos, 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 **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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-38529.001-R-1	30-29-302-015-0000	1,189	4,249	\$5,438
18-38529.002-R-1	30-29-302-016-0000	1,189	1,821	\$3,010

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 2017 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 frame exterior construction with 1,005 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a concrete slab foundation, central air conditioning, and a one-car garage. The property has two parcels containing a total of 7,320 square feet of land area and is located in Lansing, Thornton 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within the subject's assessment neighborhood code and within .8 of a mile from the subject. The comparables are improved with one-story, class 2-03 dwellings of frame exterior construction that have from 1,056 to 1,387 square feet of living area and range in age from 63 to

67 years old. One comparable has a fireplace and a two-car garage. The comparables have improvement assessments ranging from \$5,167 to \$6,301 or from \$4.53 to \$4.98 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for only one of the subject's parcels.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code and block as the subject.<sup>1</sup> The comparables are improved with one-story, class 2-03 dwellings of frame exterior construction that have either 1,008 or 1,120 square feet of living area and are 60 or 61 years old. The comparables have full basements with one having finished area, one comparable has central air conditioning and two comparables each have a 1-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$6,754 to \$8,163 or from \$6.70 to \$7.29 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their larger dwelling sizes when compared to the subject. The Board also gave less weight to the board of review comparables which have basements in contrast to the subject's concrete slab foundation.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 which are similar to the subject in location, age and dwelling size. However, both comparables require upward adjustments for lack of central air conditioning and a garage when compared to the subject. The comparables have improvement assessments of \$5,167 and \$5,464 or for \$4.89 and \$4.98 per square foot of living area. The subject has an improvement assessment of \$6,070 or \$6.04 per square foot of living area, which is higher than the assessments of the two best comparables in this record. However, when considering adjustments to the comparables for lack of central air conditioning and a garage when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not justified.

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<sup>1</sup> Comparable #1 listed in the board of review's grid analysis is the additional parcel of the subject.

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: July 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

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