



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

APPELLANT: Paul Bratsos
DOCKET NO.: 18-39313.001-R-1
PARCEL NO.: 27-10-415-006-1003

The parties of record before the Property Tax Appeal Board are Paul Bratsos, 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 **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:	\$746
IMPR.:	\$10,054
TOTAL:	\$10,800

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 is a condominium unit in a six-unit building located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. The unit has 900 square feet of living area, and the building is located on an 8,888 square foot lot.

The taxpayer asserts that the market value of the subject property is not accurately reflected in its assessed valuation. The taxpayer submitted information on two suggested sales comparables in support of this argument. Those suggested comparables were in the same building as the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,148. The subject property had an improvement assessment of \$12,402. The subject property's assessment reflects a market value of \$131,480 or \$146.09 per

square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four suggested sales comparables involving condominium units in the same community as the subject property.

Conclusion of Law

The taxpayer asserted 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is warranted.

As an initial matter, appellant contends that the sales prices of its suggested comparables should be discounted by 10% to account for personal property allegedly included in the sales that should not be taxed as real property. *See Boone County Bd. of Review v. Property Tax Appeal Bd.*, 276 Ill. App. 3d 989, 997 (2d Dist. 1995). The appellant failed to establish by a preponderance of the evidence that personal property was involved in the sales, however.

In Illinois, real property includes, “the land itself, with all things contained thereon, and also all buildings, structures, and improvements, and other permanent fixtures thereon[.]” 35 ILCS 200/1-130. A fixture is considered real property because it is incorporated into or attached to the realty. *A&A Market, Inc. v. Pekin Ins. Co.*, 306 Ill. App. 3d 485, 488 (1st Dist. 1999). The factors for determining whether property is personal or real are: 1) the nature of the attachment to the realty, 2) its adaptation to and necessity for the purpose or use to which the premises is devoted, and 3) whether it was intended that the item become party of the realty. *Id.*

Appellant’s brief states that he submitted as evidence copies of MLS listings for the sales showing that personal property was involved. The listings for the sales contain items such as ovens, dishwashers, microwaves, and refrigerators. But there is no evidence about whether or how those items are attached to the realty. Several of the items mentioned in the MLS listings are kitchen appliances that could be personal property if they are not attached to the realty but could be real property if they are attached. The MLS listings do not address the factors set forth above for determining whether property is real or personal. Furthermore, the appellant submitted no evidence about the value of these items to justify the 10% downward adjustment that is sought.

Appellant’s comparable sale two took place in February 2014, nearly four years before the relevant assessment date, and the Board does not place any weight on this sale. The Board concludes that the best evidence of the subject’s market value is the appellant’s sales comparable one and the board of review’s sales. These sales all took place within a year of the relevant assessment date of January 1, 2018, for amounts ranging from \$89.00 to \$137.42 per square foot

of living area, land included. The subject property's assessment reflects a market value of \$131,480 or \$146.09 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. This is above the range suggested by the best comparables in the record. Based on the evidence, the Board therefore concludes that a reduction in the subject's assessment is warranted.

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:

December 20, 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

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