



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

APPELLANT: James Athanasopoulos
DOCKET NO.: 18-41577.001-R-1
PARCEL NO.: 31-03-203-137-0000

The parties of record before the Property Tax Appeal Board are James Athanasopoulos, the appellant, by attorney Peter D. Verros of Verros Berkshire in Oakbrook Terrace; 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: \$1,074
IMPR.: \$4,478
TOTAL: \$5,552

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-story¹ dwelling of frame exterior construction with 1,207 square feet of living area. The dwelling is approximately 38 years old. Features of the home include a concrete slab foundation and a one-car garage. The property has a 1,432 square foot site and is located in Country Club Hills, Rich Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and property characteristic printouts with photographs of the subject and three comparable properties that are located within .2 of a mile from the subject

¹ The parties described the subject dwelling as a two-story design. However, the Board finds the subject dwelling appears to be a one-story design according to the photographic evidence presented by the parties.

property and in the same assessment neighborhood code as the subject. The appellant reported the comparables are improved with class 2-95 one-story or two-story dwellings of frame exterior construction ranging in size from 1,161 to 1,188 square feet of living area. The dwellings are 38 to 46 years old. Each comparable has a concrete slab foundation, two comparables have central air conditioning and two comparables each have a one-car garage. The properties sold from February 2016 to April 2018 for prices ranging from \$30,000 to \$45,000 or from \$25.25 to \$38.73 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$4,099. The requested assessment would reflect a total market value of \$40,990 or \$33.96 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,552. The subject's assessment reflects a market value of \$55,520 or \$46.00 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and photographs of the subject and four comparable properties. Two of the comparables are located in the same block and same assessment neighborhood code as the subject. The board of review reported the comparables are improved with class 2-95 one-story or two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,162 to 1,894 square feet of living area. The dwellings are 38 to 42 years old. Two comparables each have concrete slab foundations. Two comparables each have a basement, one of which has finished area, and central air conditioning. Each comparable has a one-car garage. The properties sold from January 2016 to August 2018 for prices ranging from \$60,000 to \$130,000 or from \$46.01 to \$68.64 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 record contains seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 and board of review comparable #4 as their sale dates occurred in 2016, less proximate in time to the assessment date at issue, and thus less likely to be indicative of the subject's market value as of the January 1, 2018. The board has also given less weight to the appellant's comparable #3 and board of review comparables #2, #3 and #4 due to differences from the subject in design and/or dwelling size.

The Board finds the best evidence of market value to be appellant's comparable #2 and board of review comparable #1, which sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. The comparables sold in June 2017 and January 2017 for prices of \$45,000 and \$65,000 or for \$38.73 and \$55.94 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$55,520 or \$46.00 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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

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

AGENCY

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