



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

APPELLANT: Aris Liakouras
DOCKET NO.: 18-50768.001-R-1
PARCEL NO.: 16-18-322-023-0000

The parties of record before the Property Tax Appeal Board are Aris Liakouras, the appellant(s), 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:	\$ 4,945
IMPR.:	\$ 27,880
TOTAL:	\$ 32,825

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) after receiving a favorable decision from the Property Tax Appeal Board (the "Board") in the prior year. The instant appeal challenges the assessment for tax year 2018. The Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a two-story multi-family dwelling of masonry construction with 2,855 square feet of living area. The dwelling is 109 years old. Features of the home include a full unfinished basement, central air conditioning, and a two and one-half-car garage. The property's site is 5,206 square feet, and it is located in Oak Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property was the subject matter of an appeal before the Board in 2017 under docket number 17-46645. In that appeal, the Board rendered a decision lowering the subject's assessment to \$32,825. The appellant requests that the subject's assessment for tax year 2017 as determined by the Board be carried forward to the instant tax year of 2018 based on section 16-185 of the Property Tax Code. The appellant submitted a printout from the Cook County

Property Tax Portal website, which shows that the subject received a general homestead exemption for tax year 2018 pursuant to section 15-175 of the Property Tax Code. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$32,825.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$37,435.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review also argues that the "appellant does not appear to have ownership interest [sic]." In support of this argument, the board of review submitted a Deed in Trust, wherein on April 6, 2000 the subject was conveyed to Firststar Bank, N.A., as Trustee under a Trust Agreement dated April 5, 2000, and known as Trust #7328.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Board for tax year 2017 should be carried forward to the instant tax year pursuant to section 16-185 of the Property Tax Code. When a contention of law is raised, the burden of proof is a preponderance of the evidence. 5 ILCS 100/10-15. The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the assessment as established by the Board for tax year 2017 should be carried forward to the instant tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's-length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board takes official notice that it issued a decision lowering the subject's assessment for tax year 2017 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2017 and the instant tax year of 2018 are in the same general assessment period for Oak Park Township. Cook County, Ill., Code of Ordinances §§ 74-31 and 74-32(3). The Board is not persuaded by the board of review's argument that the subject is not owner-occupied, as the evidence submitted in support of this fact merely shows that the subject was purchased by a trust 18 years prior to the relevant lien date. The board of review did not submit any evidence showing the nature of the trust. The appellant, on the other hand, clearly showed that the subject is owner-occupied based on the printout from the Cook County Property Tax Portal website, which shows that the subject received a general homestead exemption for tax year 2018 pursuant to section 15-175 of the Property Tax Code; and, under subsection (f) of that section, only

owner-occupied residential property is entitled to the exemption. On this basis, the Board further finds that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction after the Board's 2017 decision, or that the Board's 2017 decision was reversed or modified upon review. For these reasons, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's assessment should be carried forward, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's 2017 decision, plus the application of an equalization factor, if any.

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 18, 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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