



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

APPELLANT: Tom Fotsis  
DOCKET NO.: 19-25552.001-R-1  
PARCEL NO.: 23-36-214-020-0000

The parties of record before the Property Tax Appeal Board are Tom Fotsis, 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:** \$6,906  
**IMPR.:** \$22,093  
**TOTAL:** \$28,999

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 2019 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 2-story dwelling of frame and masonry exterior construction with 2,059 square feet of living area. The dwelling is approximately 49 years old. The home features a basement with finished area and a 2-car garage. The property has an 11,050 square foot site and is located in Palos Heights, Palos Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment equity with respect to the subject's improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales with the same assessment neighborhood code as the subject property. The

comparables are reported to have sites that range in size from 11,050 to 14,065 square feet of land area. The properties are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction that range in size from 2,445 to 2,799 square feet of living area. The comparables range in age from 39 to 43. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, and from a 2-car to a 3-car garage. The properties sold from March 2017 to June 2018 for prices ranging from \$230,000 to \$350,000 or from \$94.07 to \$126.61 per square foot of building area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of this argument, the appellant submitted information on eight equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-78 dwellings that range in size from 2,265 to 2,588 square feet of living area. The dwellings range in age from 42 to 50 years old. Each comparable has a basement with one having finished area and a 2-car garage. Six comparables each have central air conditioning. Five comparables each have one fireplace. The comparables have improvement assessments that range from \$19,420 to \$22,898 or from \$8.31 to \$9.40 per square foot of building area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$24,354 reflecting a market value of \$243,540 or \$118.28 per square foot of building area, land included, when applying the level of assessment for a class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would reduce the subject's improvement assessment to \$17,448 or \$8.47 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,999. The subject's assessment reflects a market value of \$289,990 or \$140.84 per square foot of building 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 \$22,093 or \$10.73 per square foot of building area.

In support of its contention of the correct market value, the board of review submitted sales and equity information on four comparables with three having the same neighborhood code as the subject property. In addition, two comparables are located on the same block as the subject. The board of review grid analysis contains sales data for comparables #3 and #4 and equity data for each of these comparables. Comparables #3 and #4 have sites with 6,600 or 14,043 square feet of land area. The comparables are improved with 2-story class 2-78 dwellings that range in size from 2,059 to 2,405 square feet of living area. The dwellings range in age from 26 to 48 years old. Each comparable has an unfinished basement and a 2-car garage. Two comparables each have central air conditioning. Two comparables each have one fireplace. Comparables #3 and #4 sold in August 2018 for prices of \$390,000 and \$347,000 or of \$162.16 and \$153.54 per square foot of living area, land included, respectively. The four comparables have improvement assessments ranging from \$20,948 to \$26,520 or from \$8.71 to \$12.88 per square foot of living area.

### 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 parties submitted six comparable sales for the Board's consideration. The Board finds none of these comparables are truly similar to the subject due to significant differences from the subject in age, dwelling size, and/or other features. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #2 which sold in 2017 and thus are less proximate in time to the subject's January 1, 2019 assessment date at issue than other comparables in this record. Nevertheless, the four remaining properties sold in June and August 2018 for prices ranging from \$325,000 to \$390,000 or from \$125.04 to \$162.16 per square foot of living area, land included. The subject's assessment reflects a market value of \$289,990 or \$140.84 per square foot of building area, land included, which falls below the range of the four remaining comparable sales on an overall market value basis but within the range on a price per square foot basis. Based on the record and after considering adjustments to the four remaining comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation request is not justified.

The taxpayer also contends 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 twelve suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #3 and #4 which are less similar in dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are identical or nearly identical to the subject in location, age, dwelling size, and most features, as well as being located on the same block as the subject. These two comparables have improvement assessments of \$22,093 and \$26,520 or of \$10.73 and \$12.88 per square foot of living area, respectively. The subject's improvement assessment of \$22,093 or \$10.73 per square foot of living area matches the improvement assessment of board of review comparable #1. Based on this record and after considering adjustments to the two best comparables for differences from the subject, 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 is not justified on this basis.

In conclusion, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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: January 16, 2024



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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