



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

APPELLANT: Ioannis Synadinos
DOCKET NO.: 19-33009.001-R-1
PARCEL NO.: 23-11-401-121-0000

The parties of record before the Property Tax Appeal Board are Ioannis Synadinos, 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: \$1,976
IMPR.: \$21,753
TOTAL: \$23,729

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.¹ The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Preliminary Matter

The Property Tax Appeal Board (PTAB) finds the subject property was the matter of an appeal before the Board the prior tax year under Docket Number 18-23987 by the same appellant lowering the assessments of the subject property and three additional properties within the South Roberts Townhome Association. In this 2019 appeal, the appellant's counsel has reported that the subject property is an owner-occupied residence by the same appellant in each of four separate 2019 tax year appeals. Each of these parcel numbers in the four appeals were the subject matter of a single decision on the merits based on a lack of uniformity argument under Docket No. 18-23987 resulting in reductions in the assessments of each of the four parcels. However, since under the Property Tax Code, a taxpayer is entitled to a homestead exemption for a single owner-occupied

¹ The Board takes judicial notice that appeals for the 2019 tax year were filed with the Property Tax Appeal Board by the same appellant on multiple parcels/dwellings located within the South Roberts Townhome Association under Docket Nos.: 19-33009.001-R-1, 19-33010.001-R-1, 19-33011.001-R-1, and 19-33012.001-R-1.

dwelling (35 ILCS 200/15-175), the Board finds the records pending before the Property Tax Appeal Board of these four separate tax year 2019 appeals fail to establish which, if any, of these four pending appeals is actually the appellant's owner-occupied residence. Thus, the Board has not considered the potential impact of Sec. 16-185 of the Property Tax Code. (35 ILCS 200/16-185)

Findings of Fact

The subject property consists of a three-story townhome of frame and masonry exterior construction with 2,707 square feet of living area. The townhome is 12 years old, has a concrete slab foundation, central air conditioning, and a two-car garage.² The property has a 3,163 square foot site and is part of the South Roberts Townhome Association containing 10 residential townhomes that are located in Palos Hills, Palos Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance. The appellant reported in the appeal petition that the subject property is an owner-occupied residence.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant provided a comparative analysis of the subject property to five properties, all of which are located within the same neighborhood code and townhome association as the subject. The five comparables are improved with class 2-95 townhomes of frame and masonry exterior construction with 2,707 square feet of living area. Each townhome is 12 years old, has a concrete slab foundation, central air conditioning, and a two-car garage. The comparables have improvement assessments ranging from \$20,879 to \$22,197 or from \$7.71 to \$8.20 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$21,656 or \$8.00 per square foot of living area.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket No. 18-23987 that included four townhome properties within the South Roberts Townhome Association filed by the same appellant as in this 2019 tax year appeal. For the appellant's 2018 appeal, the Board rendered a final decision that lowered each of the four properties' improvement assessments to \$21,753 or \$8.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,704. The subject property has an improvement assessment of \$23,728 or \$8.77 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables that are located within the same street as the subject. The comparables are improved with class 2-95 townhomes of masonry exterior construction with 1,662 square feet of living area. Each townhome is 16 years old, has a crawl space foundation, central air conditioning, one fireplace, and a two-car garage. The comparables have improvement assessments of either

² Some of the features regarding the subject property and the appellant's comparables were drawn from the Cook County Assessor's Office computer printouts provided by the appellant.

\$22,398 or \$23,399 and \$13.48 per square foot of living area. The record disclosed that comparable #2 sold in June 2019 for a price of \$217,000. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

With respect to the appellant's assessment inequity argument, the parties provided a total of eight equity comparables for the Board's consideration, all of which are located in the same townhome association as the subject. The Board gives less weight to the board of review's comparables which differ from the subject in age, dwelling size, and other features whereas the appellant's comparables are practically identical in features to the subject in every respect.

The Board finds the best evidence of assessment inequity to be the appellant's five equity comparables. These comparables have townhomes that are members of the same South Roberts Townhome Association as the subject property and are also similar to the subject in style, age, dwelling size, and other features. These five properties have improvement assessments ranging from \$20,879 to \$22,197 or from \$7.71 to \$8.20 per square foot of living area. The subject's improvement assessment of \$23,728 or \$8.77 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the five comparables provided by the appellant, support the conclusion that the subject property is not being assessed in a uniform manner and a reduction in the subject's improvement assessment is justified. Additionally, the Board finds the sale of board of review comparable #2 supports a reduction in the subject's assessment.

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:

November 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ioannis Synadinos, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602