



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

APPELLANT: George and Niki Pappamihiel
DOCKET NO.: 19-37725.001-R-1
PARCEL NO.: 04-06-405-015-0000

The parties of record before the Property Tax Appeal Board are George and Niki Pappamihiel, the appellants, 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: \$17,810
IMPR.: \$39,190
TOTAL: \$57,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of masonry exterior construction with 3,018 square feet of living area. The dwelling is approximately 51 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 14,842 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located in the same neighborhood code as the subject property. The comparables have sites that range in size from 4,700 to 15,769 square feet of land area and are improved with class 2-04 dwellings of masonry or frame and masonry exterior construction that range in size from 2,782 to 3,600 square feet of living area.

The homes range in age from 31 to 51 years old. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a 2-car garage. The comparables sold from December 2017 to June 2019 for prices ranging from \$400,000 to \$710,000 or from \$118.80 to \$197.22 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$52,457.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,144. The subject's assessment reflects a market value of \$621,440 or \$205.91 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 information on three comparable sales located within 0.25 of a mile from the subject or in the subject's subarea. The comparables have sites that range in size from 10,005 to 11,980 square feet of land area and are improved with one-story, class 2-04 dwellings of masonry or frame and masonry exterior construction that range in size from 2,238 to 2,612 square feet of living area. The homes are 39 or 51 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and a 2-car garage. The comparables sold from June 2016 to September 2018 for prices ranging from \$529,000 to \$676,000 or from \$236.37 to \$265.84 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #4 along with board of review comparables #1 and #3 due to differences in age, dwelling, site and/or sale dates in 2016 that are dated and less likely to reflect the subject's market value as of January 1, 2019.

The Board finds the best evidence of market value to be the remaining comparables which have varying degrees of similarity to the subject in dwelling, site and features but sold more proximate in time to the January 1, 2019 assessment date at issue. These comparables sold from December 2017 to April 2019 for prices ranging from \$400,000 to \$575,000 or from \$118.80 to \$236.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$621,440 or \$205.91 per square foot of living area, including land, which falls above the range on an overall value basis and within the range on a per square foot basis as established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences with the subject in dwelling size, site size and finished basement features, the Board finds a reduction in the subject's assessment is justified.

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 20, 2021



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

George and Niki Pappamihiel, 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