



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

APPELLANT: Filippos Stolis
DOCKET NO.: 19-54142.001-R-1
PARCEL NO.: 19-32-200-033-0000

The parties of record before the Property Tax Appeal Board are Filippos Stolis, 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: \$5,853
IMPR.: \$28,576
TOTAL: \$34,429

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2018 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 two-story multi-family building of masonry exterior construction with 3,471 square feet of building area. The building is approximately 50 years old.¹ Features include four apartments, a full unfinished basement and a 2-car detached garage. The property has an 11,707 square foot site and is located in Burbank, Stickney Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted web based property characteristic

¹ The parties differ as to the age of the subject dwelling. The Board finds the best description of the age of the subject dwelling is found in the Cook County Assessor's Office web based property characteristic sheet provided by the appellant.

sheets and a grid analysis for the subject and four equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with class 2-11, two-story multi-family buildings of masonry or frame and masonry exterior construction ranging in size from 3,379 to 4,000 square feet of building area. The buildings are 54 to 62 years old. Each comparable has four apartments. Two comparables each have a basement with finished area, one comparable has a concrete slab foundation and one comparable has a crawl space foundation. Comparable #1 has a 2-car garage. The comparables have improvement assessments that range from \$24,807 to \$31,063 or from \$7.52 to \$7.96 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$26,499 or \$7.63 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 \$34,429. The subject property has an improvement assessment of \$28,576 or \$8.23 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within the same block or within .25 of a mile from the subject property. The comparables are improved with class 2-11, two-story multi-family buildings of masonry exterior construction ranging in size from 2,818 to 4,000 square feet of building area. The buildings are 44 to 52 years old. The comparables each have a full basement with three having finished area. Each comparable has a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$29,409 to \$36,463 or from \$8.93 to \$10.44 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties provided eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables #2, #3, and #4 due to their lack of a garage and/or lack of a basement, both features of the subject. The Board has given reduced weight to board of review comparable #4 due to its smaller building size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparables #1, #2 and #3, which are relatively similar to the subject in location, building size, design, age and features. The comparables have improvement assessments that range from \$31,063 to \$36,463 or from \$7.77 to \$9.12 per square foot of

building area. The subject's improvement assessment of \$28,576 or \$8.23 per square foot of building area falls below the range established by the best comparables in the record in terms of overall improvement assessment but within the range on a square foot basis. Based on this record, 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.

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: May 16, 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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