



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

APPELLANT: Chris Mitrakis
DOCKET NO.: 19-55843.001-R-1
PARCEL NO.: 29-36-305-009-0000

The parties of record before the Property Tax Appeal Board are Chris Mitrakis, 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: \$3,822
IMPR.: \$9,110
TOTAL: \$12,932

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a tax year 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 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 multi-level dwelling of frame and masonry exterior construction with 1,495 square feet of living area. The dwelling is approximately 39 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, a fireplace and a two-car garage. The property has a 9,555 square foot site and is located in Lansing, Thornton Township, Cook County. The subject is classified as a Class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant reported that the subject property is an owner-occupied dwelling and the appellant further established that a decision of the Property Tax Appeal Board for the 2018 tax year was issued. Thus, it is clear that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-46265. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to

\$12,932 based on the evidence submitted by the parties. For this 2019, the appellant's attorney also submitted assessment information on four comparables to demonstrate the subject was being inequitably assessed. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$12,220.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,644. The board of review also reported that tax year 2017 was the first year in the subject's general assessment cycle. The subject property has an improvement assessment of \$9,822 or \$6.57 per square foot of living area.

The board of review did not refute the contention in the petition that the subject dwelling is an owner-occupied residence.

In support of its contention of the correct assessment, the board of review submitted four equity comparables. The evidence provided by the board of review further disclosed that no township equalization factor was applied in 2019.

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 Property Tax Appeal Board finds this decision is controlled by the provisions of Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board in tax year 2018 under Docket Number 18-46265.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$12,932 based on the evidence presented by both parties. The Property Tax Appeal Board finds the record disclosed that the Thornton Township general assessment period for the subject property began with the 2017 tax year and continues through the 2019 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 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.

The Board finds the appellant disclosed the subject property is an owner-occupied dwelling and the board of review did not dispute nor refute that assertion. Moreover, the board of review indicated that the 2018 and 2019 tax years are within the same general assessment period. Furthermore, there is no indication in the record that the decision of the Property Tax Appeal Board for the 2018 tax year was reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that no township equalization factor was applied for tax year 2019 in Thornton Township. In conclusion, the Board finds that applying section 16-185 of the Property Tax Code and the dictates of Standing Order #3 results in a reduced total assessment for the subject property.

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 21, 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

AGENCY

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